



MANUAL
OF
RULES AND REGULATIONS

VOLUME 4
FINANCE

FEDERAL WORKS AGENCY
WORK PROJECTS ADMINISTRATION

47ols.
6118163

FEDERAL WORKS AGENCY
WORK PROJECTS ADMINISTRATION
1734 NEW YORK AVENUE NW.
WASHINGTON, D. C.

October 23, 1942

Transmittal Letter (Volume IV, Finance) No. 23

TO: All State Work Project Administrators

SUBJECT: Revisions to Chapter I of Volume IV, of the Manual

There is transmitted herewith revised pages 4.1.001, 4.1.002, 4.1.003, 4.1.004, 4.1.005, 4.1.007, 4.1.008, 4.1.009, 4.1.010, 4.1.011, 4.1.013, 4.1.014, 4.1.015, 4.1.016, 4.1.0161, 4.1.0162, 4.1.0163, 4.1.0164, 4.1.0165, 4.1.0166, 4.1.018, 4.1.019, 4.1.020, 4.1.021, 4.1.023, 4.1.024, 4.1.026, 4.1.034, 4.1.035, 4.1.036, 4.1.037, 4.1.038, 4.1.040, 4.1.041, 4.1.043, 4.1.044, 4.1.049, 4.1.050, 4.1.051, 4.1.052, 4.1.053, 4.1.054, 4.1.055, 4.1.058, 4.1.059, 4.1.060, 4.1.063, 4.1.064, 4.1.065, 4.1.066, 4.1.067, 4.1.068, 4.1.069, 4.1.074, 4.1.076, 4.1.080, 4.1.086, 4.1.091, 4.1.092, 4.1.093, and new pages, 4.1.0167, 4.1.0170, 4.1.0171, 4.1.0201, 4.1.0241, 4.1.0530, 4.1.0550, 4.1.095, 4.1.096, 4.1.097 and 4.1.098 of Volume IV, Finance, of the Manual.

These revisions were made necessary by changing conditions, and the incorporation of instructions in accordance with policies established by other divisions, and to clarify instructions previously released.

Pages upon which only minor revisions were made are listed together at the end of this letter.

Revised page 4.1.002 provides that the timekeeper shall assist the project supervisor or foreman in the preparation of PROJECT PERSONNEL REQUEST, WPA 401, when used for requesting terminations of employment because of absences from project duties.

Revised page 4.1.004 refers to other duties of supervisory timekeepers in connection with the examination of procedures and methods in effect on projects.

Revised page 4.1.005 provides that employees charged with the responsibility of maintaining a supply of WPA Forms 412 shall be strictly accountable for each card.

Revised page 4.1.008 incorporates instructions that employees may be allowed to work in excess of eight hours per day when making up allowable time, provided the time to be made up is less than six hours, and that the

number of employees involved is sufficient to permit efficient operation.

Revised page 4.1.010 provides that unless employees are actually domiciled in work camps maintained by the WPA or other agencies of the government Work Camp addresses shall not be used.

Revised page 4.1.011 provides instructions on subsistence deductions involving other governmental agencies.

Revised pages 4.1.013 - 4.1.014 provide new instructions for the recording of daily checks made by the timekeeper of employees assigned to projects. The new instructions provide for the utilization of the upper subline of column 10 of the time report to show that an effort has been made to locate the employee during a daily check. This information is considered necessary in adjudicating cases involving some timekeeping irregularities.

Revised page 4.1.016 deletes instructions for the use of INDIVIDUAL TIME RECORD, WPA Form 501b, as a notice to new timekeepers, in instances of transfers between projects, of the time previously worked on the old project for the purpose of controlling the weekly limitation of hours of work.

The revision also provides instructions on the use of column 14 in the FIELD TIME BOOK, WPA Form 501, for posting information affecting the pay status of an employee.

Revised page 4.1.0162 provides instructions on the use of INDIVIDUAL TIME REPORT, WPA Form 501b, when used as a transfer form to report balance of allowable hours which may be made up.

The revision further provides that when it is necessary to report information as prescribed for the "Remarks" column of WPA Form 502, it shall be indicated on the reverse side of the form.

Revised pages 4.1.0163 - 4.1.0164 provide for the elimination of the use of WPA Form 501b to report the previous hours worked or lost to a new project timekeeper when a project wage employee is reassigned, for the purpose of controlling weekly limitations. The form will be used as a notice to new timekeepers of the balance of allowable hours lost which may be made up in instances where employees are transferred.

New pages 4.1.0170 and 4.1.0171 provide new instructions relative to the preparation of time reports for superseding projects and also for exempted project employees.

Revised page 4.1.019 provides instructions relative to the proper method of recording fractions of hours worked.

The revision also contains instructions regarding the provisions for terminating project employees for absence from project employment.

- 3 -

Revised page 4.1.020 and added page 4.1.0201 provide instructions for indicating certain pertinent assignment data and other information affecting the pay status of an employee in the "Remark" column of the time report.

Revised page 4.1.021 provides that time reports for project supervisory employees domiciled in work camps shall be prepared on TIME REPORT FOR PERSONAL SERVICES - WORK PROJECTS - WORK CAMPS, WPA Form 502c.

Revised page 4.1.023 provides that absence of an employee shall be credited as time worked when reporting for physical examination under the terms of the Selective Training and Service Act.

The revision further provides instructions relative to the absence of project supervisory employees when subpoenaed as a witness to testify neither as a witness for the Government nor in his official capacity.

Revised page 4.1.024 and new page 4.1.0241 provide instructions relative to the preparation of time reports for supervisory employees serving more than one project.

Revised page 4.1.026 provides instructions relative to the preparation and submission of supplementary or additional time reports.

Revised pages 4.1.043 - 4.1.044 provide additional instructions on the use and preparation of DAILY PRODUCTION REPORT OF CONTRACTUAL EQUIPMENT SERVICES, WPA Form 767.

Revised page 4.1.049 provides instructions for preparing reports and supplementary data for injuries and claims for compensation.

Revised page 4.1.050 provides that timekeepers and other WPA compensation representatives shall refrain from suggesting to injured employees or dependents of employees whose death is due to injury that they consult an attorney.

Revised page 4.1.051 provides that the term "security payments" where used in connection with compensation claims shall mean all wages or salary payments made to employees from project funds. The definition of a security worker has been deleted.

Revised page 4.1.053 and new page 4.1.0530 provide additional instructions on the use of work camp physicians employed on a full-time or part-time basis for the treatment of injured employees and on the referral of injured employees to osteopaths.

Revised page 4.1.054 provides revised instructions relating to cases requiring prior approval of the State Compensation Officer before medical treatment may be authorized.

- 4 -

Revised page 4.1.055 and new page 4.1.0550 provide additional instructions relating to cases involving injuries to the teeth and to the mouth.

Revised page 4.1.058 provides that OFFICIAL SUPERIORS REPORT, Form CA-2, shall have an entry in the upper left hand corner of the form indicating whether the injured employee is a nonadministrative employee or an administrative employee.

Revised page 4.1.060 deletes the reference to 130 hours under item (31) since the maximum hours on some projects now exceed 130 hours per month.

Revised pages 4.1.063 and 4.1.064 provide additional instructions for completing the Statement of Witnesses on the reverse side of compensation Form CA-2, in cases of heat exhaustion, heat prostration, sun stroke, plant poisoning, and in cases involving a fight.

Revised pages 4.1.065 through 4.1.069 provide revised instructions on the use and preparation of CLAIM FOR COMPENSATION ON ACCOUNT OF INJURY, Compensation Form CA-4.

Revised page 4.1.086 provides for the reporting of group compensation claims arising from one accident.

Revised page 4.1.091 provides instructions relative to the responsibilities of the timekeeper in the preparation of inventory reports.

New pages 4.1.095 through 4.1.098 provide instructions relative to the examination of project activities.

Revised pages 4.1.001, 4.1.003, 4.1.007, 4.1.009, 4.1.015, 4.1.0161, 4.1.0165, 4.1.0166, 4.1.018, 4.1.034, 4.1.035, 4.1.036, 4.1.037, 4.1.038, 4.1.040, 4.1.041, 4.1.052, 4.1.059, 4.1.074, 4.1.076, 4.1.080, 4.1.092, 4.1.093 and new page 4.1.0167 include only minor revisions.

The following Finance Letters and Finance Letter Compensation Series, are superseded by the attached revisions and are hereby rescinded.

Finance Letter No.	Manual Page
7	4.1.024 - 4.1.0241

Compensation Series No.	
1	4.1.050
4	4.1.086
5	4.1.063
7	4.1.059 - 4.1.060
17	4.1.056 - 4.1.058

George H. Field

George H. Field
Deputy Commissioner

44565

FEDERAL WORKS AGENCY
WORK PROJECTS ADMINISTRATION

1734 NEW YORK AVENUE NW.
WASHINGTON, D. C.

June 23, 1942

Transmittal Letter (Volume IV, Finance) No. 21

TO: All State Work Projects Administrators

SUBJECT: Revision of Pages 4.4.003, 4.4.004, 4.4.008, 4.4.012, 4.4.013, 4.4.014, 4.4.015, and new page 4.4.020 of the Manual.

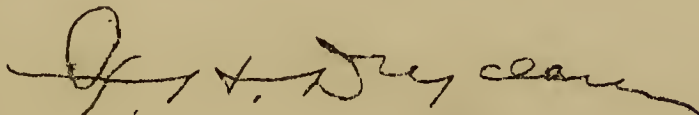
The revision of pages 4.4.008 incorporates in the Manual instructions on the use of Government transportation requests by injured employees, previously released in Finance Letter No. 12, Supplement No. 2, dated June 27, 1941.

The revision of page 4.4.012 removes the limitation on the compensable period of disability which may be covered on Form CA-4, since in those cases where delay in the preparation of Form CA-4 is unavoidable, any period of compensable disability which has actually elapsed may be included.

The revision of page 4.4.014 is intended to insure the Commission's receipt of the State Compensation Officer's report of case actions delayed not later than the calendar dates designated.

The addition of page 4.4.020 provides for the use of WPA Form 958 in submitting future monthly reports on compensation paid locally and medical, hospital and other expenses submitted on Voucher Forms S-69 to the United States Employees' Compensation Commission. The "Cumulative Total" entry for the first report submitted on WPA Form 958 by the State Compensation Officer after receipt of this revised page shall include the amounts reported for the month of that report, plus cumulative amounts for all preceding months from the inception of the program.

Minor revisions are made on pages 4.4.003, 4.4.004, 4.4.013, and 4.4.015.



F. H. Dryden
Acting Commissioner of Work Projects

ATTACHMENT TO TRANSMITTAL LETTER (VOLUME IV, FINANCE) NO. 21

Revisions and addition to Chapter IV of Volume IV are contained on the following pages:

4.4.003	4.4.013
4.4.004	4.4.014
4.4.008	4.4.015
4.4.012	4.4.016
	4.4.020

FEDERAL WORKS AGENCY
WORK PROJECTS ADMINISTRATION

1734 NEW YORK AVENUE, NW.

WASHINGTON, D. C.

A3591

HOWARD O. HUNTER

COMMISSIONER OF WORK PROJECTS

December 1, 1941

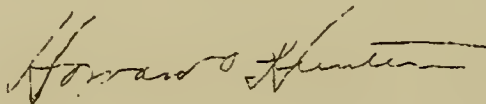
Transmittal Letter (Volume IV, Finance) No. 19

TO: All State Work Projects Administrators

SUBJECT: Revision of Page 4.3.040 of the Manual of Rules and Regulations

Transmitted herewith is revised page 4.3.040 of Volume IV, Finance, of the Manual of Rules and Regulations.

Revised page 4.3.040 provides that ITEMIZED REPORT OF WPA AND SPONSOR-OWNED SEWING EQUIPMENT ON HAND, WPA Form 784, be submitted to the State Director of the Division of Community Service Programs for review prior to approval by the State Administrator and submission to the Assistant Commissioner.



Howard O. Hunter
Commissioner of
Work Projects

A3591

ATTACHMENT TO TRANSMITTAL LETTER (VOLUME IV, FINANCE) NO. 19

Page 4.3.040

Insert revised page

FEDERAL WORKS AGENCY
WORK PROJECTS ADMINISTRATION

A3528

1734 NEW YORK AVENUE, NW.
WASHINGTON, D. C.

HOWARD O. HUNTER

COMMISSIONER OF WORK PROJECTS

November 14, 1941

Transmittal Letter (Volume IV, Finance) No. 18

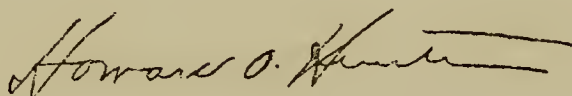
TO: All State Work Projects Administrators

SUBJECT: Transmittal of Revised Pages 4.1.089, 4.1.090, and 4.1.0901
of the Manual of Rules and Regulations

Transmitted herewith are revised pages 4.1.089, 4.1.090, and 4.1.0901 of Volume IV, Finance, of the Manual of Rules and Regulations, covering the preparation and submission of EMPLOYMENT ON WPA PROJECTS, WPA Forms 732 and 732a.

The revised pages provide that the weekly report of employment shall be prepared as of each Tuesday instead of each Wednesday. This change shall be made effective with the report of November 18, 1941.

Under the subsection "Persons To Be Excluded From Reports On WPA Form 732," item 9 covering appointive employees in the State Supply Section during the period of liquidation of final annual leave, has been added.

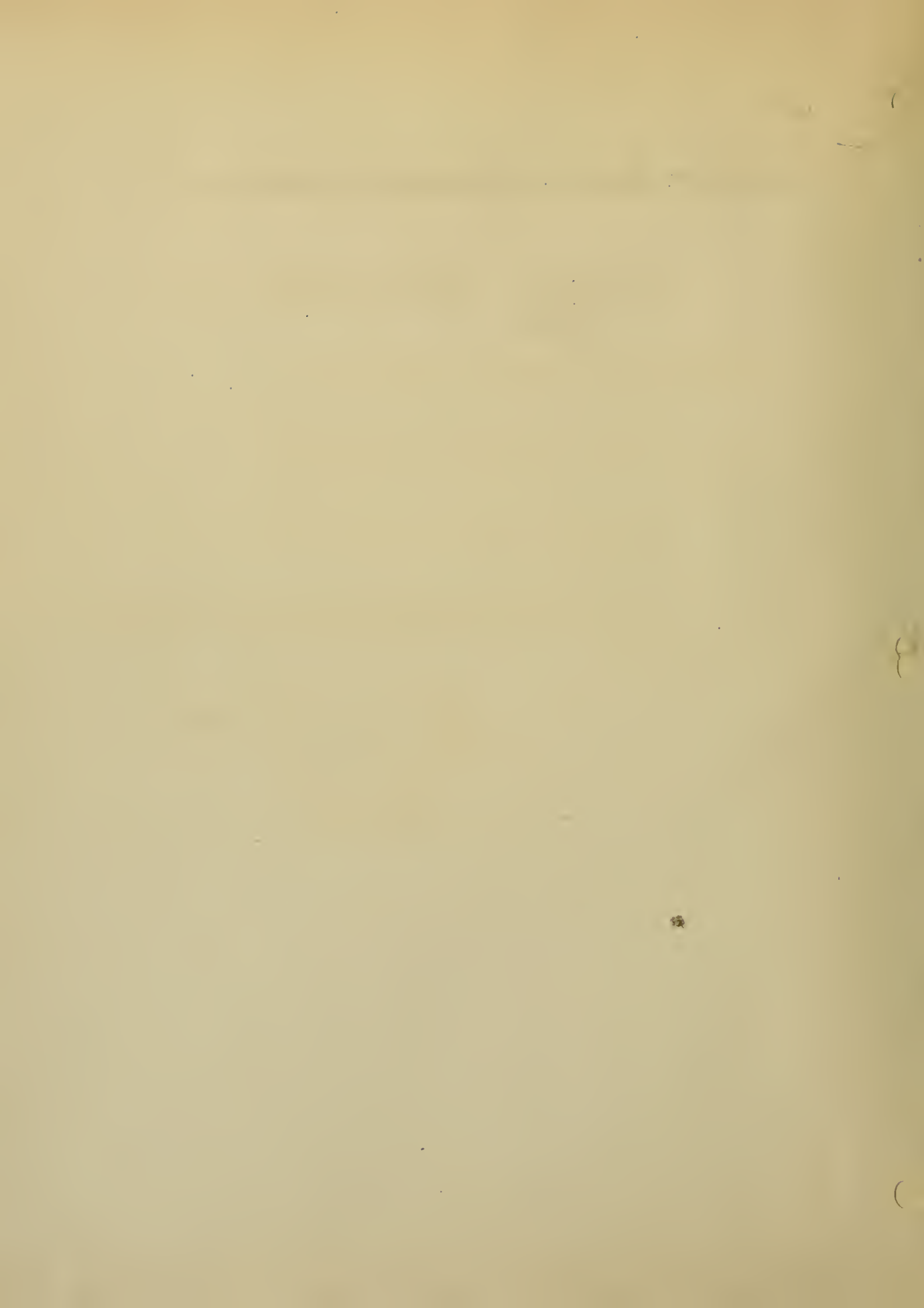


Howard O. Hunter
Commissioner of
Work Projects

A3528

ATTACHMENTS TO TRANSMITTAL LETTER (VOLUME IV, FINANCE) NO. 18

Page	4.1.089	Insert revised page
"	4.1.090	" " "
"	4.1.0901	" " "



FEDERAL WORKS AGENCY
WORK PROJECTS ADMINISTRATION

1734 NEW YORK AVENUE, NW.
WASHINGTON, D. C.

A3477

HOWARD O. HUNTER

COMMISSIONER OF WORK PROJECTS

November 3, 1941

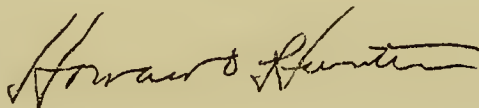
Transmittal Letter (Volume IV, Finance) No. 17

TO: All State Work Projects Administrators

SUBJECT: Added page 4.2.0781 of the Manual of Rules and Regulations

Transmitted herewith is added page 4.2.0781 of the Manual of Rules and Regulations.

Added page 4.2.0781 provides instructions for determining the fund or appropriation to be credited with monies recovered in restitution cases.



Howard O. Hunter
Commissioner of
Work Projects

A3477

ATTACHMENT TO TRANSMITTAL LETTER (VOLUME IV, FINANCE) NO. 17

Page 4.2.0781

Insert added page

FEDERAL WORKS AGENCY
WORK PROJECTS ADMINISTRATION
1734 NEW YORK AVENUE, NW.
WASHINGTON, D. C.

HOWARD O. HUNTER

COMMISSIONER OF WORK PROJECTS

October 10, 1941

Transmittal Letter (Volume IV, Finance) No. 16


TO: All State Work Projects Administrators

SUBJECT: Revision of Pages 4.1.061, 4.1.062, 4.1.063, 4.1.064,
and 4.2.034 of the Manual of Rules and Regulations

The revision of page 4.1.061 provides that when the circumstances surrounding an accident indicate a possible liability on the part of a third party, the evidence submitted shall contain all available information regarding the injured person's actions and physical condition preceding the accident. This provision shall be brought to the attention of the State Compensation Officer.

The revision of page 4.2.034 provides instructions for making payments for accumulated and current accrued annual leave to appointive employees who heretofore or who may hereafter be ordered to active duty with the military or naval forces of the United States.

Payments for leave due an employee who was ordered into the military or naval forces during the fiscal year 1941 would be chargeable to the 1941 appropriation. If the leave extended into fiscal year 1942, that portion of it would be chargeable to the 1942 appropriation. Appropriate explanations and entries shall be included on pay rolls when the leave period covers parts of two fiscal years.



Howard O. Hunter
Commissioner of
Work Projects

ATTACHMENTS TO TRANSMITTAL LETTER (VOLUME IV, FINANCE) NO. 16

Page 4.1.061	Insert revised page
" 4.1.062	" " "
" 4.1.063	" " "
" 4.1.064	" " "
" 4.2.034	" " "

FEDERAL WORKS AGENCY
WORK PROJECTS ADMINISTRATION

1734 NEW YORK AVENUE, NW.

WASHINGTON, D. C.

HOWARD O. HUNTER

COMMISSIONER OF WORK PROJECTS

September 18, 1941

Transmittal Letter (Volume IV, Finance) No. 15

TO: All State Work Projects Administrators

SUBJECT: Revisions to Chapters 1, 2, and 5, and Appendix B, Volume IV
of the Manual of Rules and Regulations

Transmitted herewith are revisions to pages 4.1.018, 4.1.023, 4.1.024, 4.1.054, 4.2.001, 4.5.058, 4.5.070, and 4.B.003 through 4.B.015, and added pages 4.B.016 and 4.B.017.

Revised page 4.1.018 In the case of project wage employees assigned to work in excess of 120 hours per 4-week fiscal period, the hours worked during the pay roll period shall be entered in column 7 of WPA Form 502, Revised, at the end of the pay roll period.

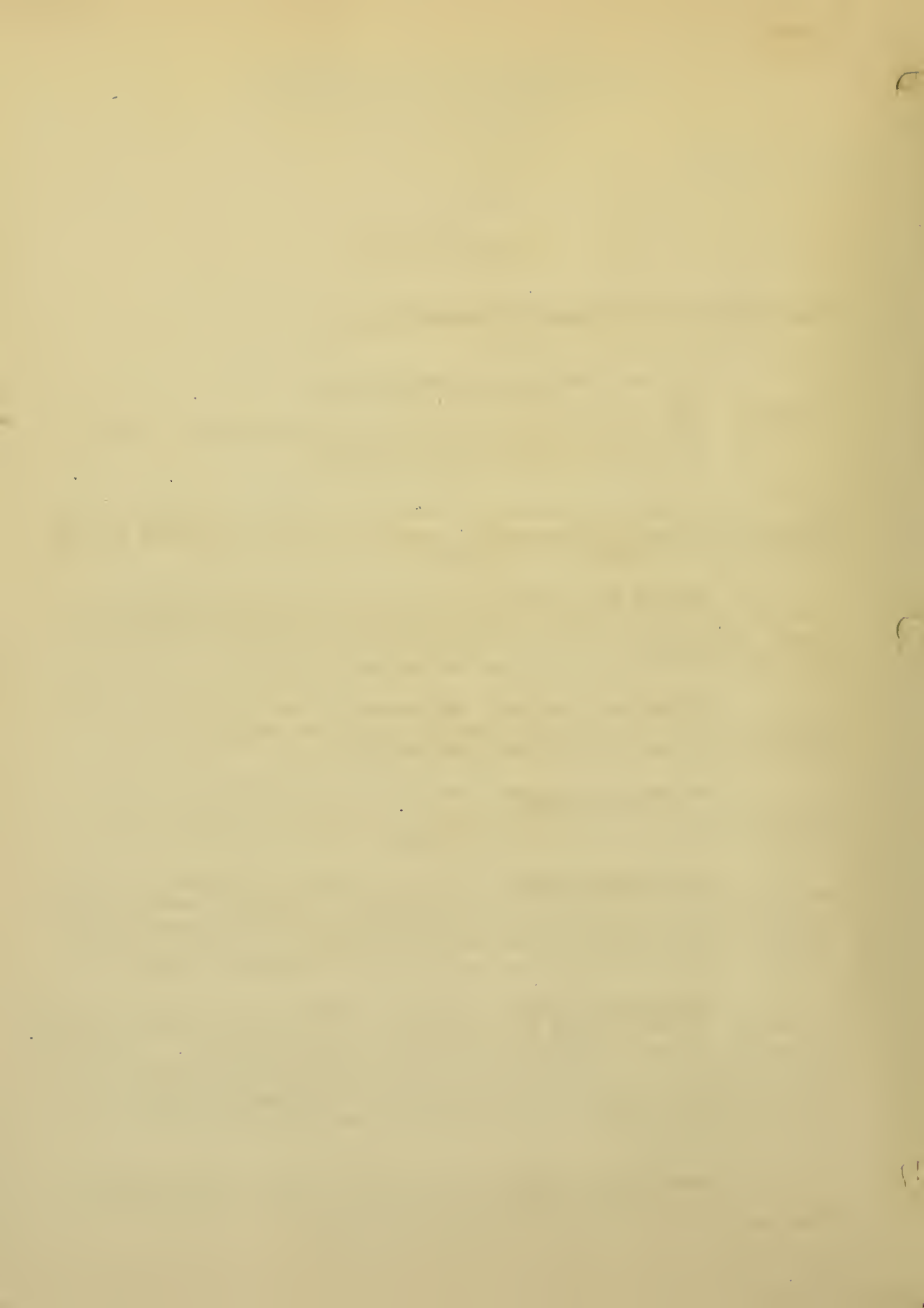
Revised page 4.1.023 The number of days or decimal portions thereof lost due to voluntary absence or any other cause are to be entered in column 11 of WPA Form 502, Revised.

Revised page 4.1.024 The minimum deduction for voluntary absence of supervisory employees shall be one-tenth of a day and all deductions shall be in multiples thereof.

Revised page 4.1.054 Where an employee is injured in a fight, such injury shall be included in the category of doubtful cases for which medical treatment shall not be authorized by project timekeepers until there has been a medical examination and report, and approval of medical treatment has been forthcoming from the State Compensation Officer.

Revised page 4.2.001 The State Director of Finance is required to forward directly to the Audit Division of the General Accounting Office two copies of State Administrator's Orders Fixing wage rates. Also, at least one copy is to be forwarded to the Treasury Regional Accounts Office. Certified true copies may be furnished in lieu of manually signed copies. It is extremely important that the General Accounting Office copies be dispatched promptly.

Revised page 4.5.068 A reference is made to pages 4.5.070 and 4.5.102 for instructions relating to the preparation of a final WPA Form 724a for prior act supply fund expenditure symbols.




Revised page 4.5.070 A final Supply Fund Report shall be prepared and submitted even though unliquidated encumbrances still operate against the expired supply fund expenditure symbol.

After the final Supply Fund Report is submitted, it will not be necessary to continue the preparation and submission of further reports for acts of prior years.

Revised pages 4.B.003 - 4.B.015 provide expenditure symbols under the fiscal year 1942 act.

Added page 4.B.017 The official project numbers of the five categories of general administrative expense for the fiscal year 1942 act are listed herein.

Instructions in Transmittal Letter (Volume IV, Finance) No. 12 for revised page 4.1.053 shall be modified to provide that a camp physician employed on a full-time basis may not receive additional remuneration from the Federal Government for any service rendered outside his tour of duty. If employed on a part-time basis, necessary treatment of compensable cases required during his scheduled tour of duty shall be considered within the scope of his employment; however, he may be compensated for services necessary at other times. To avoid discrimination, such outside services should be distributed among available qualified physicians. The required hours and type of service to be rendered shall be stipulated in the contract or assignment document.



Howard O. Hunter
Commissioner of
Work Projects

ATTACHMENTS TO TRANSMITTAL LETTER (VOLUME IV, FINANCE) NO. 15

Page 4.1.018	Insert revised page
" 4.1.023	" " "
" 4.1.024	" " "
" 4.1.054	" " "
" 4.2.001	" " "
" 4.5.058	" " "
" 4.5.070	" " "
" 4.B.003-4.B.015	" " pages
" 4.B.016-4.B.017	" new pages

**FEDERAL WORKS AGENCY
WORK PROJECTS ADMINISTRATION**
1734 NEW YORK AVENUE, NW.
WASHINGTON, D. C.

HOWARD O. HUNTER
COMMISSIONER OF WORK PROJECTS

September 8, 1941

Transmittal Letter (Volume IV, Finance) No. 14

TO: All State Work Projects Administrators

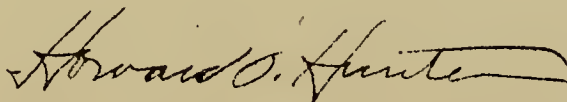
SUBJECT: Revision of Chapter III and Table of Contents, Volume IV, of the Manual of Rules and Regulations

There is submitted herewith a revision of Chapter III and the table of contents of Volume IV, Finance, of the Manual of Rules and Regulations.

The revised instructions involved are summarized as follows:

1. Abolishing of WPA Form 721 to be replaced by use of WPA Form 747 which is now in use.
2. WPA Form 712 is changed to include on one form information and records now required to be kept on three separate forms.
3. The establishment of a visible record file for location records. This provides for a complete separation of valuation and current value records and movement records. WPA Form 747 LRVP, which replaces WPA Form 747b, and WPA Form 712 LRVP, have been provided for use in the location record file. (LRVP means "Location Record-Vertical Panel")
4. Instructions for administratively owned property and for records of inventory as affected by project closings have been gathered together and expanded.
5. A certification as to identification of vehicles is incorporated in the annual report of WPA-owned motor vehicles on hand.
6. WPA Form 712 VB and WPA Form 747 VB are to replace WPA Form 712a and WPA Form 747a wherever visible type binders are in use.

The provisions of revised Chapter III of Volume IV shall be placed in effect as soon as practicable. The current forms shall continue to be in use until the present supply on hand in the State offices and in the central office is exhausted. WPA Forms 712 LRVP and 747 LRVP for use in the location record file shall be requisitioned from the central office.



Howard O. Hunter
Commissioner of Work Projects

A3145

ATTACHMENTS TO TRANSMITTAL LETTER (VOLUME IV, FINANCE) NO. 14

Table of Contents	Insert revised pages
Pages 4.3.001 through 4.3.026	Insert revised pages
Pages 4.3.027 through 4.3.041	Insert new pages

A2573

FEDERAL WORKS AGENCY
WORK PROJECTS ADMINISTRATION

1734 NEW YORK AVENUE, NW.

WASHINGTON, D. C.

HOWARD O. HUNTER

ACTING COMMISSIONER OF WORK PROJECTS

May 20, 1941

Transmittal Letter (Volume IV, Finance) No. 13

TO: All State Work Projects Administrators

SUBJECT: Revisions to Index

Transmitted herewith are revised pages of the index to Volume IV, Finance, of the Manual of Rules and Regulations.

The revised pages incorporate changes necessitated by recent revisions to Volume IV.



Howard O. Hunter
Acting Commissioner of Work Projects

A2573

ATTACHMENTS TO TRANSMITTAL LETTER (VOLUME IV, FINANCE) NO. 13

Pages 4.Index.001 through 4.Index.007	Insert revised pages
Pages 4.Index.009 through 4.Index.029	Insert revised pages
Pages 4.Index.031 through 4.Index.036	Insert revised pages

A2477

FEDERAL WORKS AGENCY
WORK PROJECTS ADMINISTRATION

1734 NEW YORK AVENUE, NW.

WASHINGTON, D. C.

HOWARD O. HUNTER

ACTING COMMISSIONER OF WORK PROJECTS

May 10, 1941

Transmittal Letter (Volume IV, Finance) No. 12

TO: All State Work Projects Administrators

SUBJECT: Revisions to Chapters 1 and 4, Volume IV, of the Manual of Rules and Regulations

Transmitted herewith are revisions to pages 4.1.053, 4.1.054, 4.1.055, and 4.4.005.

Revised page 4.1.053 In injury cases of a doubtful nature the injured employees shall not be permitted a preference in the selection of the physician. In the event an injured employee desires to be treated by an osteopath, his request shall be made in writing.

Your attention is called to the fact that physicians employed on a full-time basis may not be remunerated separately for treating compensable injuries. Physicians employed on a part-time or per diem basis may be remunerated for treating compensable injuries, provided that the assignment document or the contract expressly stipulates that such part-time or per diem employment does not include the treatment of compensable injuries.

Revised page 4.1.054 An injury sustained in a fight is defined to be a doubtful case.

Revised page 4.4.005 The Emergency Claims Division of the U. S. Employees' Compensation Commission shall be currently advised as to the assignment, reassignment and separation of all physicians providing medical services in WPA work camps under the regulations set forth on pages 2.5.068 through 2.5.077 of the Manual of Rules and Regulations. The first list of physicians under this provision shall be prepared and submitted as soon as possible after receipt of this procedure.



Howard O. Hunter
Commissioner
of Work Projects

LIST OF ATTACHMENTS TO TRANSMITTAL LETTER (VOLUME IV, FINANCE) NO. 12

Page	4.1.053	Insert	revised	page
"	4.1.054	"	"	"
"	4.1.055	"	"	"
"	4.4.005	"	"	"

FEDERAL WORKS AGENCY
WORK PROJECTS ADMINISTRATION

A2361

1734 NEW YORK AVENUE, NW.
WASHINGTON, D. C.

HOWARD O. HUNTER

ACTING COMMISSIONER OF WORK PROJECTS

April 17, 1941

Transmittal Letter (Volume IV, Finance) No. 11

TO: All State Work Projects Administrators

SUBJECT: Revisions to Chapter 1, Volume IV, of the Manual of
Rules and Regulations

Transmitted herewith are revisions to various pages of Chapter 1, Volume IV, Finance, of the Manual of Rules and Regulations. Major provisions of the revisions are as follows:

Revised page 4.1.007 An administrative employee is re-defined as being an employee attached to the central office in Washington, the regional office, or the State, district, or local area office, who performs functions connected with the general operations of the WPA program.

Normal assigned hours are defined as being the hours established by rules and regulations of the Work Projects Administration as the hours of work required of project wage employees in order to earn the wage applicable to a 4-week fiscal period.

Revised page 4.1.009 Revised instructions are provided relating to the grouping of names on time reports. When names are grouped within each wage group by mailing address (city or town), only the name of the city or town need be shown at the top of each group on a time report.

Revised pages 4.1.013, 4.1.014 and 4.1.015 and added pages 4.1.016, 4.1.0161, 4.1.0162, 4.1.0163, 4.1.0164, 4.1.0165, and 4.1.0166 Revised instructions provide for the use and preparations of FIELD TIME BOOK, WPA Form 501; INDIVIDUAL TIME RECORD, WPA Form 501b; WORKER'S REPORT OF TIME WORKED, WPA Form 501c; and TIME REPORT FOR PERSONAL SERVICES - WORK PROJECTS (Short Form), WPA Form 502b.

Revised page 4.1.017 The term "established schedule of monthly earnings" is revised to read "authorized schedule of earnings."

Revised page 4.1.018 In preparing time reports, employees' names shall be entered with the given name and additional initials first; e.g., "John F. Doe," "J. Arnold Jones."

Revised pages 4.1.019 and 4.1.020 Instructions provide that fractions of hours worked shall be recorded in terms of half hours. Instructions are provided for crediting project wage employees with time worked when absent under certain circumstances.

Revised page 4.1.021 A new form, TIME REPORT FOR PERSONAL SERVICES - WORK PROJECTS - WORK CAMPS, WPA Form 502c, is prescribed for recording the time worked by project wage employees in work camps.

Revised page 4.1.022 The use and preparation of STATEMENT OF PAY ROLL DEDUCTIONS, WPA Form 516, are prescribed..

Revised pages 4.1.023 and 4.1.024 Revised instructions prescribe that project supervisory employees shall be credited with time worked when absent under certain circumstances.

Revised page 4.1.025 Instructions provide for showing a summary of subsistence deductions on the last page of WPA Form 502c.

New page 4.1.026 The material formerly on page 4.1.025 has been transferred to this page and has been revised in accordance with the new time reports.

Revised page 4.1.027 The material formerly contained on this page has been eliminated. TRANSFER RECORD OF EMPLOYEE'S TIME UPON REASSIGNMENT, WPA Form 513, has been rendered obsolete by the introduction of INDIVIDUAL TIME RECORD, WPA Form 501b.

Revised page 4.1.029 Revised instructions provide for the calculation of project wage employees' normal assigned hours upon assignment, reassignment, reclassification or termination or upon restaggering of pay roll periods.

Revised page 4.1.031 The example has been adjusted to conform with the 4-week fiscal period.

Revised page 4.1.034 Revised instructions provide that appointive employees paid from the Supply Fund account shall be paid by means of Standard Form 1013 and shall be charged to general service or direct service accounts according to the classification of service.

WPA Forms 502b and 502c will be printed in Washington. States contemplating the use of these forms should submit their estimated requirements to the Administrative Service Section in the central office as soon as possible. Printing on the forms will be delayed pending receipt of these estimates.

Howard O. Hunter
Acting Commissioner of
Work Projects

LIST OF ATTACHMENTS TO TRANSMITTAL LETTER (VOLUME IV, FINANCE) NO. 11

Page	4.1.007	Insert	revised	page
"	4.1.008	"	"	"
"	4.1.009	"	"	"
"	4.1.011	"	blank	"
"	4.1.013	"	revised	"
"	4.1.014	"	"	"
"	4.1.015	"	"	"
"	4.1.016	"	new	"
"	4.1.0161	"	"	"
"	4.1.0162	"	"	"
"	4.1.0163	"	"	"
"	4.1.0164	"	"	"
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"	4.1.0166	"	"	"
"	4.1.017	"	revised	"
"	4.1.018	"	"	"
"	4.1.019	"	"	"
"	4.1.020	"	"	"
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"	4.1.025	"	"	"
"	4.1.026	"	new	"
"	4.1.027	"	blank	"
"	4.1.029	"	revised	"
"	4.1.031	"	"	"
"	4.1.034	"	"	"

FEDERAL WORKS AGENCY
WORK PROJECTS ADMINISTRATION

1734 NEW YORK AVENUE, NW.

WASHINGTON, D. C.

A2323

HOWARD O. HUNTER

ACTING COMMISSIONER OF WORK PROJECTS

April 5, 1941

Transmittal Letter (Volume IV, Finance) No. 10

TO: All State Work Projects Administrators

SUBJECT: Revisions to Chapter I, Volume IV, of the Manual of Rules and Regulations

Transmitted herewith are revised pages 4.1.035, 4.1.036, 4.1.037, 4.1.039, 4.1.040, and 4.1.042; added pages 4.1.0381 and 4.1.0382; and Appendix A, revised, of the Manual of Rules and Regulations.

A new form, FIELD TIME REPORT OF EQUIPMENT RENTAL SERVICES, WPA Form 508b, is prescribed for recording the time worked by contractual equipment rented on a broken time or straight time basis. By the introduction of this form the material formerly contained on page 4.1.042 has been eliminated.

Provision is made that vendors of contractual equipment shall submit their invoices on predesignated dates (at least semi-monthly). Provision also is made for furnishing vendors with copies of contractual equipment time reports as receipts for their services.

Minor changes have been made on page 4.1.040.



Howard O. Hunter
Acting Commissioner
of Work Projects

ATTACHMENTS TO TRANSMITTAL LETTER (VOLUME IV, FINANCE) NO. 10

Page		Insert revised page
"	4.1.035	" " "
"	4.1.036	" " "
"	4.1.037	" " "
"	4.1.0381	" new "
"	4.1.0382	" " "
"	4.1.039	" revised "
"	4.1.040	" " "
"	4.1.042	" " "
"	4.A.001	" " "

A2299

FEDERAL WORKS AGENCY
WORK PROJECTS ADMINISTRATION

1734 NEW YORK AVENUE, NW.
WASHINGTON, D. C.

HOWARD O. HUNTER

ACTING COMMISSIONER OF WORK PROJECTS

March 25, 1941

Transmittal Letter (Volume IV, Finance) No. 9

TO: All State Work Projects Administrators

SUBJECT: Revision of Pages 4.5.004, 4.5.043, and 4.5.072 of the
Manual of Rules and Regulations

Transmitted herewith are revised pages 4.5.004, 4.5.043, and
4.5.072 of the Manual of Rules and Regulations.

The revised pages incorporate instructions for the handling
of encumbrances for purchases of special equipment and supplies through
the Central Office Supply Fund which are required for the operation of
projects for arranging and microfilming records.



Howard O. Hunter
Acting Commissioner of
Work Projects

LIST OF ATTACHMENTS TO TRANSMITTAL LETTER (VOLUME IV, FINANCE) NO. 9

Page	4.5.004	Insert revised page
"	4.5.043	" " "
"	4.5.072	" " "

A2158

FEDERAL WORKS AGENCY
WORK PROJECTS ADMINISTRATION
1734 NEW YORK AVENUE. NW.
WASHINGTON. D. C.

HOWARD O. HUNTER

ACTING COMMISSIONER OF WORK PROJECTS

February 28, 1941

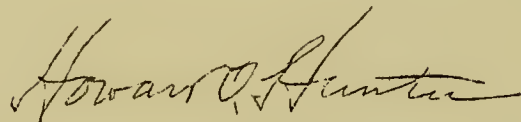
Transmittal Letter (Volume IV, Finance) No. 8

TO: All State Work Projects Administrators

SUBJECT: Revision of Page 4.1.090 and Transmission of Page 4.1.0901
of the Manual of Rules and Regulations.

Transmitted herewith are pages 4.1.090 and 4.1.0901 of the
Manual of Rules and Regulations.

Revised page 4.1.090 and new page 4.1.0901 prescribe instructions for reporting employment of project supervisory employees serving more than one project, pursuant to the requirements of the General Letter No. 327.



Howard O. Hunter
Acting Commissioner
of Work Projects

A2158

ATTACHMENTS TO TRANSMITTAL LETTER (VOLUME IV, FINANCE) NO. 8

Page 4.1.090
" 4.1.0901

Insert revised page
" new "

FEDERAL WORKS AGENCY
WORK PROJECTS ADMINISTRATION

1734 NEW YORK AVENUE, NW.
WASHINGTON, D. C.

A2056

HOWARD O. HUNTER

ACTING COMMISSIONER OF WORK PROJECTS

January 31, 1941

Transmittal Letter (Volume IV, Finance) No. 6

TO: All State Work Projects Administrators

SUBJECT: Revisions to Chapter II, Volume IV, of the Manual of Rules and Regulations

Transmitted herewith are revisions to various pages of chapter II of Volume IV, Finance, of the Manual of Rules and Regulations. Major provisions of the revisions are as follows:

Revised page 4.2.001 Manually signed copies of State Administrators' Orders shall be furnished the Treasury State Accounts Offices in the number of copies required for examination purposes.

Revised page 4.2.002 Deductions for quarters furnished by the National Youth Administration to WPA project employees shall be transferred to the appropriation of the National Youth Administration.

Revised page 4.2.005 Notations appearing in the "Remarks" column of WPA Form 502 as to absence from the project for purposes for which credit as time worked is allowed shall be examined to determine that the time may be so credited in accordance with regulations.

Revised page 4.2.007 Revised instructions are provided relating to the maintenance of records of continuous employment on WPA Form 507.

Revised page 4.2.008 The individual earnings records for each WPA project supervisory and appointive employee on WPA Forms 507a and 507b shall reflect the signing by the employee of OATH OF ALLEGIANCE, WPA Form 607. WPA Form 507b also shall reflect the signing by each employee of the AFFIDAVIT REQUIRED BY THE EMERGENCY RELIEF APPROPRIATION ACT, Fiscal Year 1941, WPA Form 608.

Revised pages 4.2.009-4.2.010 Additional instructions are provided relating to (1) posting of allowable hours to WPA Form 507, (2) preparing WPA Form 513 upon reassignment of a project wage employee where the period of separation was less than 60 days, and (3) posting of record of continuous employment.

Revised pages 4.2.013-4.2.014 These pages provide for a revised INDIVIDUAL EARNINGS AND LEAVE RECORD - APPOINTIVE EMPLOYEES, WPA Form 507b, together with instructions relating to the preparation and maintenance of the revised form.

Revised page 4.2.015 Instructions relating to computing deductions from salaries of project supervisory employees on a calendar-month basis are deleted.

Revised page 4.2.016 Payments shall be made to appointive employees on the 15th and last day of each month, or on the next work day immediately following in the event such days fall on Sundays or holidays.

Revised pages 4.2.025-4.2.026 Revised instructions are provided relating to preparation of work-camp pay rolls on WPA Form 504.

Revised pages 4.2.027-4.2.028 Revised instructions are provided relating to the preparation of WPA Form 509, including instructions regarding the summary required when the pay roll is to be distributed to more than one project.

New page 4.2.0281 The material formerly contained on page 4.2.028 has been transferred to this page.

Revised page 4.2.032 Appointive employees of the supply fund general-service and direct-service activities shall be grouped separately on pay rolls on Standard Form 1013 and each group shall be subtotaled.

Revised page 4.2.039 The D. O. voucher number shall be inserted, in black, on the time report before it is filed.

Revised page 4.2.044 When deductions are made representing jury fees collected in accordance with the procedure set forth in volume I, page 1.5.067, a jury-duty certificate signed by the court clerk shall be submitted with the pay roll.

New page 4.2.052 New instructions are provided relating to procedure to be observed for reclaiming undelivered checks which have been forwarded to the General Accounting Office.

Revised pages 4.2.053, 4.2.054, and 4.2.055 Revised instructions are provided relating to the use and preparation of PUBLIC VOUCHER FOR EQUIPMENT RENTAL, WPA Form 768. Provision is made for auditing and verifying such vouchers in the pay roll office.

Revised page 4.2.060 Instructions are provided relating to the preparation of VOUCHER DISTRIBUTION STATEMENT, WPA Form 518, when used to accompany adjustment vouchers. WPA Form 518 replaces Treasury Form A-4 for this purpose.

Revised page 4.2.065 New instructions are provided relating to citations required on travel vouchers where the voucher covers less than a calendar month and where the voucher covers the remainder of a trip started in the previous month.

Revised pages 4.2.073-4.2.074 New instructions are provided relating to the use and preparation of VOUCHER DISTRIBUTION STATEMENT, WPA Form 518, for pay roll purposes.

New page 4.2.0741 New instructions are provided relating to the use and preparation of VOUCHER DISTRIBUTION STATEMENT, WPA Form 518, for vouchers other than pay rolls.

New page 4.2.0801 New instructions are provided relating to the use and preparation of SCHEDULE OF CANCELED CHECKS, Standard Form 1098 Revised.

Revised pages 4.2.083-4.2.084 The designation of a certifying officer is accomplished by means of a formal letter to the employee from the State Work Projects Administrator or, where designated, the Deputy or Assistant State Administrator. Manually signed copies of such letters of designation shall be furnished the Treasury State Accounts and Treasury State Disbursing Offices and, in case authorization is conferred to approve purchase requisitions, to the State Procurement Officer.

Revised page 4.2.085 VOUCHER DISTRIBUTION, Treasury Form A-4, will be prepared by the Treasury State Procurement Office to accompany all vouchers submitted to the Treasury State Accounts Office and the State Work Projects Administration covering payments for materials, supplies, equipment, and impersonal services ordered through the Treasury State Procurement Office.

Revised page 4.2.086 New instructions are provided relating to encumbrances for Government bills of lading.

Minor revisions are contained on some of the above pages and on pages 4.2.011, 4.2.012, 4.2.025, 4.2.034, 4.2.035, 4.2.034, 4.2.035, 4.2.061, and 4.2.062 which are also transmitted herewith.



Howard O. Hunter
Acting Commissioner
of Work Projects

ATTACHMENTS TO TRANSMITTAL LETTER (VOLUME IV, FINANCE) NO. 6

Page	4.2.001	Insert revised page	
"	4.2.002	"	"
"	4.2.005	"	"
"	4.2.007	"	"
"	4.2.008	"	"
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"	4.2.010	"	"
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"	4.2.012	"	"
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"	4.2.028	"	"
"	4.2.0281	"	new
"	4.2.032	"	revised
"	4.2.033	"	"
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"	4.2.035	"	"
"	4.2.039	"	"
"	4.2.044	"	"
"	4.2.052	"	new
"	4.2.053	"	revised
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"	4.2.060	"	"
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"	4.2.062	"	"
"	4.2.065	"	"
"	4.2.073	"	"
"	4.2.074	"	"
"	4.2.0741	"	new
"	4.2.0801	"	"
"	4.2.083	"	revised
"	4.2.084	"	"
"	4.2.085	"	"
"	4.2.086	"	"

FEDERAL WORKS AGENCY
WORK PROJECTS ADMINISTRATION

1734 NEW YORK AVENUE, NW.
WASHINGTON, D. C.

A1989

HOWARD O. HUNTER

ACTING COMMISSIONER OF WORK PROJECTS

January 16, 1941

Transmittal Letter (Volume IV, Finance) No. 5

TO: All State Work Projects Administrators

SUBJECT: Revisions to Chapters 1 and 2, Volume IV, of the Manual of Rules and Regulations

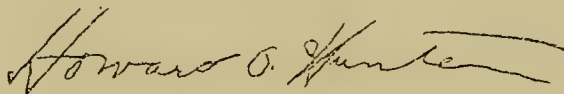
Transmitted herewith are revised pages 4.1.019, 4.2.030, 4.2.075, 4.2.076, 4.2.077, 4.2.078, 4.2.079, and 4.2.080, and new page 4.2.0761.

Revised page 4.1.019 provides that time lost by an assigned employee who is designated to accompany an injured employee to a doctor, hospital, or to the injured employee's home during project working hours shall be treated as hours worked.

Revised page 4.2.030 provides that in cases where regulations do not entitle an injured assigned employee to be paid for hours lost on the day of the injury, the words "Wages lost on day of injury" shall be entered in the "Remarks" column of the WFA Form 511 providing for the initial payment of compensation locally. This explanation is required in order to obviate exceptions taken by the General Accounting Office to compensation pay rolls in cases where the day of the injury is counted as the first day of the waiting period.

Revised pages 4.2.075 through 4.2.080 and new page 4.2.0761 involve changes prescribed by the General Accounting Office as to the use and preparation of the following forms:

SCHEDULE OF VOUCHER DEDUCTIONS, Standard Form 1096
SCHEDULE OF COLLECTIONS, Standard Form 1044
SCHEDULE OF TRANSFERS—SPECIAL DEPOSITS, Standard Form 1046
SCHEDULE OF RETIREMENT AND DISABILITY FUND CREDITS, Standard Form 1070



Howard O. Hunter
Acting Commissioner
of Work Projects

FEDERAL WORKS AGENCY
WORK PROJECTS ADMINISTRATION

1734 NEW YORK AVENUE, NW.

WASHINGTON, D. C.

A1989

HOWARD O. HUNTER

ACTING COMMISSIONER OF WORK PROJECTS

January 16, 1941

Transmittal Letter (Volume IV, Finance) No. 5

TO: All State Work Projects Administrators

SUBJECT: Revisions to Chapters 1 and 2, Volume IV, of the Manual of Rules and Regulations

Transmitted herewith are revised pages 4.1.019, 4.2.030, 4.2.075, 4.2.076, 4.2.077, 4.2.078, 4.2.079, and 4.2.080, and new page 4.2.0761.

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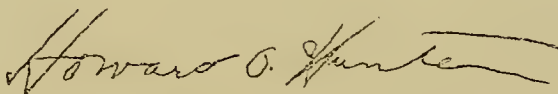
Revised pages 4.2.075 through 4.2.080 and new page 4.2.0761 involve changes prescribed by the General Accounting Office as to the use and preparation of the following forms:

SCHEDULE OF VOUCHER DEDUCTIONS, Standard Form 1096

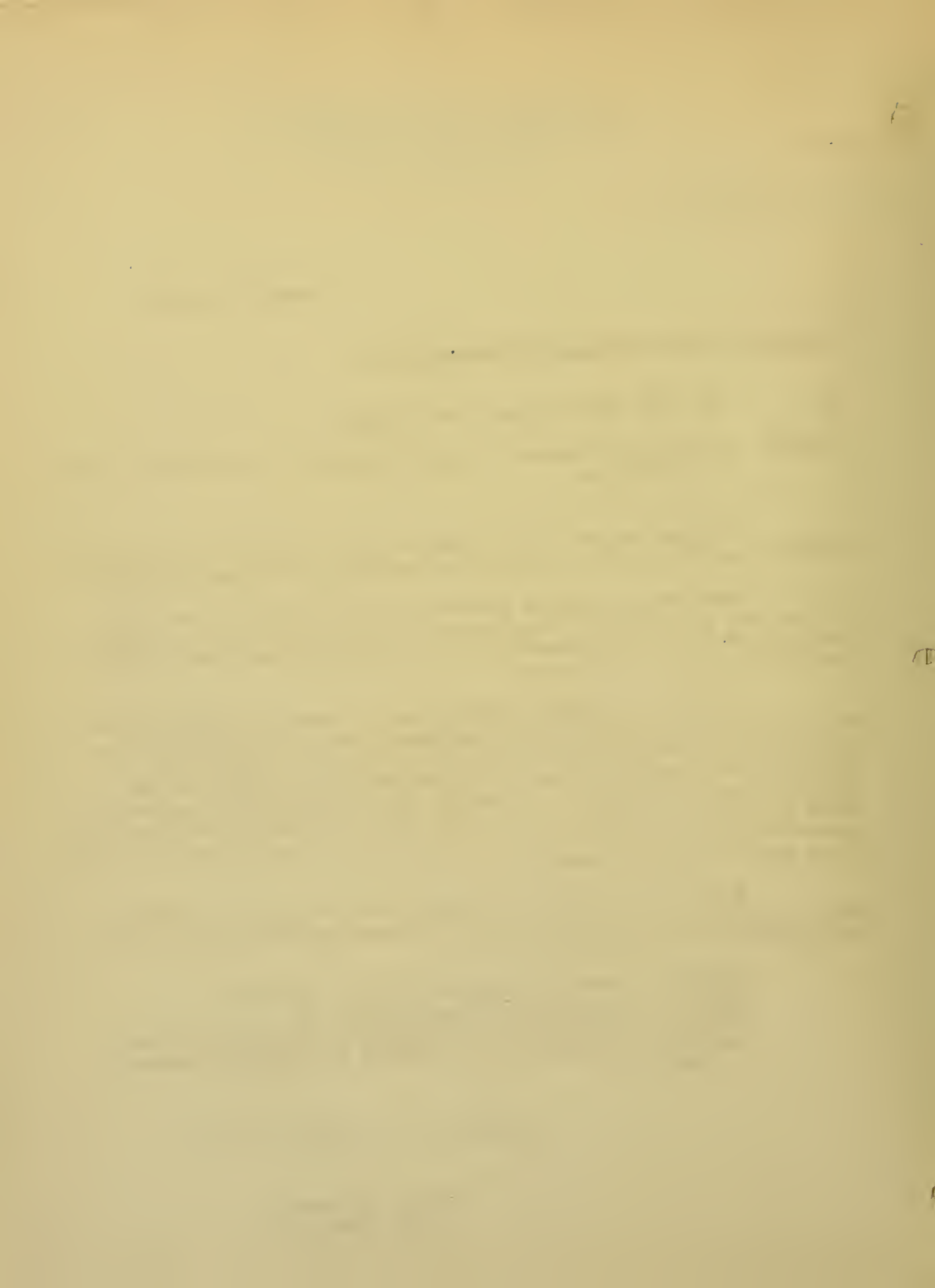
SCHEDULE OF COLLECTIONS, Standard Form 1044

SCHEDULE OF TRANSFERS—SPECIAL DEPOSITS, Standard Form 1046

SCHEDULE OF RETIREMENT AND DISABILITY FUND CREDITS, Standard Form 1070



Howard O. Hunter
Acting Commissioner
of Work Projects



ATTACHMENTS TO TRANSMITTAL LETTER (VOLUME IV ON FINANCE) NO. 5

Page		Insert revised page
"	4.1.019	" " "
"	4.2.030	" " "
"	4.2.075	" " "
"	4.2.076	" " "
"	4.2.0761	" new "
"	4.2.077	" revised "
"	4.2.078	" " "
"	4.2.079	" " "
"	4.2.080	" " "

A1897

**FEDERAL WORKS AGENCY
WORK PROJECTS ADMINISTRATION
1734 NEW YORK AVENUE, NW.
WASHINGTON, D. C.**

HOWARD O. HUNTER

ACTING COMMISSIONER OF WORK PROJECTS

January 2, 1941

Transmittal Letter (Volume IV, Finance) No. 4

TO: All State Work Projects Administrators

SUBJECT: Revisions to Chapters 2, 4, and 5; Appendix B; and the Index of Volume IV, Finance, of the Manual of Rules and Regulations

Transmitted herewith are revisions to various pages of chapters 2, 4, and 5; Appendix B; and the Index of Volume IV Finance, of the Manual of Rules and Regulations.

Revised pages 4.2.041, 4.2.042, and 4.2.043 provide for a modified death certificate in connection with claims in place of the certified copy of the original death certificate.

Revised page 4.4.021 clarifies the wording as to provisions of appropriation acts concerning damage claims.

Revised pages 4.5.002 and 4.5.003 contain provisions relative to the authorization of budgets and funds for Federal construction projects.

Revised page 4.5.004 provides for the authorization of funds for flood control and water conservation projects and for the reservation of nonlabor budget for textile purchases.

Added page 4.5.0041 provides for reports on status of budgets and funds to be furnished to the divisions concerned.

Revised pages 4.5.005 and 4.5.006 modify the number of copies required for PROJECT DESCRIPTION CARD, WPA Form 764.

Revised page 4.5.007 provides for the posting of Treasury vouchers refunding sponsors' cash deposits.

Revised page 4.5.010 changes the title "Payroll Reconciliation Account" to "Suspense Account" and provides for the use of VOUCHER DISTRIBUTION STATEMENT, WPA Form 518, to replace PAYROLL ROUTING SLIP, Treasury Form D-53. WPA Form 518 is now being printed and will be distributed to the States when available.

Revised page 4.5.011 contains a minor revision pertaining to distribution charges on supply fund payrolls.

Revised pages 4.5.012, 4.5.013, and 4.5.014 include WPA Forms A-5 and A-5a as forms to be used for procurement.

Revised page 4.5.017 provides for deletion of Standard Form 1047 from the list of encumbrance and adjustment documents and revises the handling of SCHEDULE OF VOUCHER DEDUCTIONS, Standard Form 1096.

Revised pages 4.5.019, 4.5.020, 4.5.021, and 4.5.022 contain revised instructions for the use, preparation, and writing of ENCUMBRANCE REGISTER, WPA Form 757.

New pages 4.5.0262 and 4.5.0263 provide instructions for the use and preparation of NOTICE OF EXCEPTION AND REPLY TO EXCEPTION, Standard Form 1100.

Revised page 4.5.032 provide for account No. 3A, "Textile Budget Suspense Account."

Revised pages 4.5.033, 4.5.034, 4.5.035, 4.5.036, 4.5.037, and 4.5.038 contain revised charts illustrating entries pertinent to Ledger Groups I, II, and III. The material formerly presented on pages 4.5.038 and 4.5.039 is now presented on pages 4.5.039 and 4.5.040.

Revised pages 4.5.043 and 4.5.044 and added pages 4.5.0441 and 4.5.0442 provide instructions for the use and maintenance of the "Suspense Account" which replaces the "Payroll Reconciliation Account." Provision is made for encumbrance of cotton textile purchases through the central supply fund.

Revised page 4.5.045 contains minor revisions relative to the SPONSOR'S LEDGER, WPA Form 704a.

Revised page 4.5.048 provides for cancellation of prior months' administrative encumbrances to be posted to the current month's accounts where Standard Form 1080 is involved.

Revised page 4.5.054 and added page 4.5.0541 contain revised instructions for the preparation of trial balances of PROJECT LEDGER, WPA Form 704. Instructions are provided for handling the Suspense Account and for the preparation of transcript cards.

Provision is made on revised page 4.5.055 for transcript cards in connection with trial balances of SPONSOR'S LEDGER, WPA Form 704a.

Revised page 4.5.070 and added pages 4.5.0701, 4.5.102, and 4.5.1021 provide for transitional entries in Supply Fund Accounts at the end of a fiscal year and for a final SUPPLY FUND REPORT, WPA Form 724a, to be submitted after the closing of the Supply Fund Accounts.

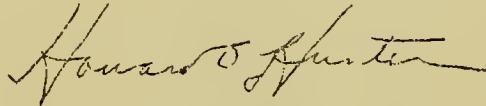
Revised page 4.5.072 provides for reporting the Textile Budget Suspense Account on WPA Form 724c.

Revised page 4.5.096 provides for the use of WPA Form 756 in transferring charges involving other Supply Fund Accounts. Provision is also made for transfer of debit and credit balances from Direct Service Accounts.

The first part of the paper discusses the importance of the study of the history of the United States. It is argued that a knowledge of the past is essential for a full understanding of the present. The author then goes on to discuss the various factors which have shaped the development of the United States, including the influence of the British, the Spanish, and the French. He also discusses the role of the American people in the creation of the nation. The paper concludes by stating that the study of the history of the United States is a task of great importance, and that it is one which should be undertaken by all who are interested in the future of the country.

Revised pages 4.B.001 through 4.B.014 and added page 4.B.015 bring the program classifications and account symbols up to date.

Revised pages 4.Index.001 through 4.Index.004, 4.Index.006 through 4.Index.011, 4.Index.013 through 4.Index.024, 4.Index.027 through 4.Index.029, and 4.Index.031 through 4.Index.036 provide necessary changes in the index.

A handwritten signature in cursive script, reading "Howard O. Hunter". The signature is written in dark ink and is positioned above the typed name.

Howard O. Hunter
Acting Commissioner
of Work Projects

ATTACHMENTS TO TRANSMITTAL LETTER (VOLUME IV, FINANCE) NO. 4

Page	4.2.041	Insert	revised	page	Page	4.B.001	Insert	revised	page
"	4.2.042	"	"	"	"	4.B.002	"	"	"
"	4.2.043	"	"	"	"	4.B.003	"	"	"
"	4.4.021	"	"	"	"	4.B.004	"	"	"
"	4.5.002	"	"	"	"	4.B.005	"	"	"
"	4.5.003	"	"	"	"	4.B.006	"	"	"
"	4.5.004	"	"	"	"	4.B.007	"	"	"
"	4.5.0041	"	new	"	"	4.B.008	"	"	"
"	4.5.005	"	revised	"	"	4.B.009	"	"	"
"	4.5.006	"	"	"	"	4.B.010	"	"	"
"	4.5.007	"	"	"	"	4.B.011	"	"	"
"	4.5.010	"	"	"	"	4.B.012	"	"	"
"	4.5.011	"	"	"	"	4.B.013	"	"	"
"	4.5.012	"	"	"	"	4.B.014	"	"	"
"	4.5.013	"	"	"	"	4.B.015	"	new	"
"	4.5.014	"	"	"					
"	4.5.017	"	"	"					
"	4.5.019	"	"	"	Page	4.Index.001	Insert	revised	page
"	4.5.020	"	"	"	"	4.Index.002	"	"	"
"	4.5.021	"	"	"	"	4.Index.003	"	"	"
"	4.5.022	"	"	"	"	4.Index.004	"	"	"
"	4.5.0262	"	new	"	"	4.Index.006	"	"	"
"	4.5.0263	"	"	"	"	4.Index.007	"	"	"
"	4.5.032	"	revised	"	"	4.Index.008	"	"	"
"	4.5.033	"	"	"	"	4.Index.009	"	"	"
"	4.5.034	"	"	"	"	4.Index.010	"	"	"
"	4.5.035	"	"	"	"	4.Index.011	"	"	"
"	4.5.036	"	"	"	"	4.Index.013	"	"	"
"	4.5.037	"	"	"	"	4.Index.014	"	"	"
"	4.5.038	"	"	"	"	4.Index.015	"	"	"
"	4.5.039	"	"	"	"	4.Index.016	"	"	"
"	4.5.040	"	new	"	"	4.Index.017	"	"	"
"	4.5.043	"	revised	"	"	4.Index.018	"	"	"
"	4.5.044	"	"	"	"	4.Index.019	"	"	"
"	4.5.0441	"	new	"	"	4.Index.020	"	"	"
"	4.5.0442	"	"	"	"	4.Index.021	"	"	"
"	4.5.045	"	revised	"	"	4.Index.022	"	"	"
"	4.5.048	"	"	"	"	4.Index.023	"	"	"
"	4.5.054	"	"	"	"	4.Index.024	"	"	"
"	4.5.0541	"	new	"	"	4.Index.027	"	"	"
"	4.5.055	"	revised	"	"	4.Index.028	"	"	"
"	4.5.070	"	"	"	"	4.Index.029	"	"	"
"	4.5.0701	"	new	"	"	4.Index.031	"	"	"
"	4.5.072	"	revised	"	"	4.Index.032	"	"	"
"	4.5.096	"	"	"	"	4.Index.033	"	"	"
"	4.5.102	"	new	"	"	4.Index.034	"	"	"
"	4.5.1021	"	"	"	"	4.Index.035	"	"	"
					"	4.Index.036	"	"	"

A1728

**FEDERAL WORKS AGENCY
WORK PROJECTS ADMINISTRATION
1734 NEW YORK AVENUE, NW.
WASHINGTON, D. C.**

HOWARD O. HUNTER

ACTING COMMISSIONER OF WORK PROJECTS

November 1, 1940

Transmittal Letter (Volume IV, Finance) No. 3

TO: All State Work Projects Administrators

SUBJECT: Revisions and Additions to Volume IV, Finance, of the
Manual of Rules and Regulations

Transmitted herewith are new and revised pages of Volume IV, Finance, of the Manual of Rules and Regulations as listed below:

Revised page 4.5.042 prescribes additional instructions for filing WPA Form 763.

Revised page 4.5.051 provides that additional copies of PROJECT FINANCIAL STATUS REPORT, WPA Form 707, may be supplied when necessary.

Revised page 4.5.052 prescribes the submission of WPA Form 707 for certain types of projects to the Director of Finance, Washington, D. C.

New page 4.5.0521 contains instructions for closing official project records.

Revised pages 4.5.063, 4.5.064 and 4.5.065 contain new instructions for the preparation of WPA Form 724 and provides for a revised form. Present forms shall be adapted until the revised forms are received. This supersedes instructions for reporting on Certified National Defense projects now contained in General Letter No. 322.

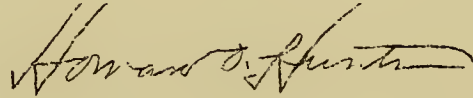
Revised page 4.5.074 clarifies provisions for reporting on WPA Form 717 for prior Acts.

Revised pages 4.5.088, 4.5.089 and 4.5.090 contain revised instructions for the preparation of WPA Form 756.

Revised pages 4.5.093, 4.5.094, and 4.5.0941 prescribe instructions relating to the preparation of STATEMENT OF SUPPLY FUND ACCOUNT VOUCHER DISTRIBUTION, WPA Form 744 and adjustment vouchers, Standard Forms 1080 and 1081, covering Supply Fund Inventory Accounts. This revision is the result of agreement between representatives of the General Accounting Office, Treasury

Accounts Office and the Work Projects Administration. Corresponding instructions will be released by the Treasury Accounts Office. It is essential that the forms be prepared exactly as prescribed.

Revised page 4.2.057 provides for a cross reference to Supply Fund instructions.

A handwritten signature in cursive script, reading "Howard O. Hunter". The signature is written in dark ink and is positioned above the typed name.

Howard O. Hunter
Acting Commissioner
of Work Projects

ATTACHMENTS TO TRANSMITTAL LETTER (VOLUME IV, FINANCE) NO.

4.2.057	Substitute revised page
4.5.042	Substitute revised page
4.5.051	Substitute revised page
4.5.052	Substitute revised page
4.5.0521	Insert new page
4.5.063	Substitute revised page
4.5.064	Substitute revised page
4.5.065	Substitute revised page
4.5.074	Substitute revised page
4.5.088	Substitute revised page
4.5.089	Substitute revised page
4.5.090	Substitute revised page
4.5.093	Substitute revised page
4.5.094	Substitute revised page
4.5.0941	Insert new page

FEDERAL WORKS AGENCY
WORK PROJECTS ADMINISTRATION
1734 NEW YORK AVENUE NW.
WASHINGTON, D. C.

F. C. HARRINGTON
COMMISSIONER OF WORK PROJECTS

March 12, 1940

Transmittal Letter (Volume IV on Finance) No. 1

TO: All State Work Projects Administrators

SUBJECT: Transmittal of Volume IV, Finance, of the Manual of Rules and Regulations

Section 1. General There is transmitted herewith Volume IV, Finance, of the Manual of Rules and Regulations of the Work Projects Administration.

Submitted as an attachment to this Transmittal Letter is a listing of all Operating Procedures, General Letters, Handbook of Procedures' chapters, Memoranda, and Serial Telegrams in active status as of March 9, 1940. This attachment supplements General Letter No. 290, dated October 18, 1939.

The purpose and construction of the Manual of Rules and Regulations, and also instructions for its maintenance, are described in the preface to volume IV.

A general description of the material covered by Volume IV, Finance, is contained in the introduction to the volume.

In developing Volume IV, Finance, provisions of previously issued finance procedures have been incorporated and restated. Numerous revisions and new provisions have been included as noted below.

Section 2. Incorporation of Provisions of Other Procedures
Volume IV, Finance, of the Manual of Rules and Regulations incorporates and restates provisions of other procedures as follows:

<u>Chapter</u>	<u>Page</u>	<u>Subject</u>	<u>Source of Procedure</u>
I	4.1.001 - 4.1.094	Timekeeping	Operating Procedure No. F-8 Operating Procedure No. F-35 Operating Procedure No. F-39 Operating Procedure No. F-54 General Letter No. 241, Supplements 1 and 2 Memorandum on revised WPA Form 732, dated 10/17/39

<u>Chapter</u>	<u>Page</u>	<u>Subject</u>	<u>Source of Procedure</u>
II	4.2.001 - 4.2.086	Pay Rolls, Other Vouchers, and Related Documents	Operating Procedure No. F-55
III	4.3.001 - 4.3.022	Property Inventory Records and Reports	Operating Procedure No. F-56
IV	4.4.001 - 4.4.028	Injury Compensation and Damage Claims	Operating Procedure No. F-35 Operating Procedure No. F-39 Chapter IV, Handbook of Procedures, Sections 7 and 14
V	4.5.001 - 4.5.106	Accounting	Operating Procedure No. F-53 Memorandum on revised accounting procedure, dated 4/5/39, Section 15

Section 3. Major Revisions of Previously Issued Procedures and New Provisions Major revisions of regulations and instructions contained in procedures superseded by Volume IV, Finance, and new provisions are as follows:

<u>Chapter</u>	<u>Page</u>	<u>Subject</u>
I	4.1.002	Elimination of timekeeping check of occupational classification
	4.1.007	Definition of supply fund personnel to agree with section 40, Operating Procedure No. E-9
	Various	Changes necessary to conform with revised TIME REPORT, WPA Form 502
	4.1.018	Elimination of occupational classification on WPA Form 502
	4.1.019	Recording of dual classification and treatment of hours which can be worked
	4.1.022	Computation of earnings for project supervisory employees by timekeeper
	4.1.029	Hours which may be worked upon reassignment
	4.1.030	Computation of allowable hours for dual classification
	4.1.034	Timekeeping for supply fund employees
	4.1.035 - 4.1.047	Equipment rental timekeeping
	4.1.049 - 4.1.087	Compensation
	4.1.089	Preparation and submission of WEEKLY REPORT OF EMPLOYMENT ON WPA PROJECTS, WPA Form 732
	4.1.091	Verification and certification of property inventory reports
	4.1.092	Duties of timekeeper upon receipt of employee's claim for pay check
	4.1.094	Duties of timekeeper in investigation of property damage claims
II	Various	Changes in column references to WPA Form 502 due to revision of form

<u>Chapter</u>	<u>Page</u>	<u>Subject</u>
II	4.2.015	Computation of earnings for project supervisory employees
	4.2.046	Additional instructions in the use of WPA Form 514
	4.2.050	Instructions for handling of employee's claim for pay check or proceeds thereof
	4.2.053	Additional instructions on the use of WPA Form 768
	4.2.066 - 4.2.069	Examination of PUBLIC VOUCHER FOR TRANSPORTATION OF PASSENGERS, Standard Form 1067
	4.2.073	Preparation of Treasury Form D-53 for statistical use
III	4.3.001 - 4.3.022	No major changes
IV	4.4.001 - 4.4.028	Incorporation and expansion of certain provisions of Operating Procedures Nos. F-35 and F-39
V	4.5.002	Authorization of State administrative budgets
	4.5.005	Adjustment of WPA Form 701 limitation
	4.5.010	Encumbrance of pay roll claims
	4.5.013	Stamp for propriety of purchase requisition by operating division
	4.5.013	Encumbrance of Forms SPO-6 and SPO-24
	4.5.020	Registering requisitions requiring Washington approval
	4.5.022	Registration of supply fund transactions
	4.5.023	Use of WPA Form 759
	4.5.025	Suspense encumbrance procedure
	4.5.026	Accounting for lapsed appropriations
	4.5.029	Preparation and use of WPA Form 755
	4.5.034	Minor Program Classifications 101 and 102
	4.5.043	Encumbrance of pay roll claims
	4.5.047 - 4.5.048	Use and maintenance of WPA Form 705
	4.5.054	Accounts for adjustments to general ledgers due to discrepancies with Treasury figures
	4.5.059 and 4.5.063	Preparation of WPA Form 724 reports
	4.5.062	Certification of fund reports
	4.5.070	Preparation of WPA Form 724a reports
	4.5.073 - 4.5.074	Use and preparation of WPA Form 717 reports
	4.5.081 - 4.5.084	Miscellaneous changes in Supply Fund Accounts
	4.5.085 and 4.5.087	Preparation WPA Form 757 for supply fund
	4.5.088 - 4.5.089	Use of WPA Form 756
	4.5.093 - 4.5.094	Reimbursement of inventory accounts, preparation of WPA Form 744
	4.5.097 - 4.5.098	Reimbursement of General Service Account, preparation of WPA Form 746
	4.5.103 - 4.5.106	Special requirements for art program projects

Section 4. Complete Rescission of Other Procedures Through the issuance of Volume IV, Finance, of the Manual of Rules and Regulations, the following procedures are completely superseded and rescinded:

Operating Procedures Nos. F-8, F-32, F-35, F-39, F-53, F-54
F-55, and F-56

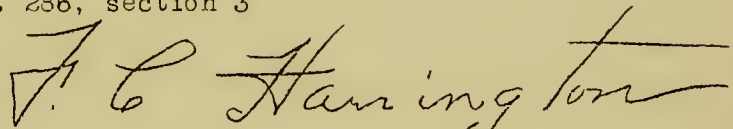
General Letter No. 241, Supplements 1 and 2
General Letter No. 279

Memorandum on Revised Accounting Procedure, dated 4/5/39
Memorandum on Miscellaneous Changes in Accounting Procedure,
dated 1/27/39

Section 5. Partial Rescission of Other Procedures Through the issuance of Volume IV, Finance, of the Manual of Rules and Regulations, the following sections or parts of other procedures are hereby superseded or rescinded:

Handbook of Procedures, Chapter IV, sections 7 and 14
Chapter XXI, section 16

General Letter No. 286, section 3

A handwritten signature in dark ink, reading "F. C. Harrington". The signature is written in a cursive style with a large, sweeping "H" and a long, horizontal stroke at the end.

F. C. Harrington
Commissioner of
Work Projects

ATTACHMENT

List of Operating Procedures, General Letters, Handbook of Procedures:
 Chapters, Memoranda, and Serial Telegrams in Active Status
 as of March 9, 1940.

Section 1. Operating Procedures in Active Status General
 Letter No. 290 established the status of all Operating Procedures issued
 prior to October 18, 1939.

The list of Operating Procedures in active status as of
 March 9, 1940, is as follows:

<u>Operating Procedure Number</u>	<u>Operating Procedure Number</u>
A-1	O-1 (Modified by G. L. No. 241)
A-2	O-4
E-9	O-5
F-2A, sections 1, 3	O-6
F-17, sections 1, 2, 3 (Modified by	O-10
Serial Telegram 213 and Chapter V,	O-11
Volume IV, Finance)	O-12
F-23, sections 1, 3 (Subsections A, B, C)	O-13
F-40	O-14
F-43	O-16 (Modified by G. L. No. 271)
F-44	O-17, section 4 (par. 3), 5
G-1 (section 34 modified by O. P. No. O-10)	O-18
G-2	S-12
G-3	S-22
G-4	S-23
G-5	

Section 2. General Letters in Active Status General Letter
 No. 290 established the status of all General Letters issued prior to
 October 18, 1939.

The listing of General Letters in active status as of
 March 9, 1940, is as follows:

<u>Number</u>	<u>Number</u>	<u>Number</u>
13	157	214
26	161	215
53	174	219
66	175	220
69 (Modified by O.P.G-5)	180	228
85	181	228, Supp. 2
85, Supp. 1	185	230
86	196	237
106	200	238
108	203	239
127	210	241
130	211	242
141	211, Supp. 1	243
151	213	250

<u>Number</u>	<u>Number</u>	<u>Number</u>
251	273	294
253	274	296
255	275	297
258	275, Supp. 1	298
260	277	298, Supp. 1
262, Supp. 1	280	299
264	281	300
266	284	301
266, Supp. 3	286, sections 1,2,5,6	302
267	287	303, Revised
268, section 2	289	304
270, sections 1,2,4,6	290, (Modified by this	305
270, Supp. 1	Attachment)	306
271	291	307
272, Revised	293	308

Section 3. Sections of Handbook of Procedures in Active Status General Letter No. 290 established the status of the sections of the Handbook of Procedures issued prior to October 18, 1939.

The following sections of the Handbook of Procedures are in active status as of March 9, 1940.

<u>Chapter</u>	<u>Section</u>	<u>Modified in Part</u>	<u>Unmodified</u>
I	1	X	
II	1	X	
III	1	X	
IV	1,2,3,4,16	X	
IV	5,9,10,11,12		X
V	1,2		X
VI	1,7	X	
VI	8 thru 11		X
VII	2,6	X	
VII	3,4,7		X
VIII	1,2,3	X	
X	1,2,3,8,9,10,11, 13,15,17,18,23, 25,28,29,30,31, 34,35		X
X	4,5,6,7,16,22,26, 27,32,33	X	
XVIII	2		X
XIX	1,2	X	
XX	16		X

Section 4. Memoranda in Active Status Following is a list of Memoranda in active status as of March 9, 1940.

<u>Subject</u>	<u>Date</u>	<u>Issued By</u>
Suggested Method of Summarizing Data on Encumbrances and Expenditures for the Preparation of WPA Forms 157 and 158	2/5/38	Mr. Gill

<u>Subject</u>	<u>Date</u>	<u>Issued By</u>
Distribution of Technical Series Circulars	4/2/38	Mr. Williams
Reimbursement of Central Supply Fund for Encumbrances made for the Purchase of Textiles and Materials	7/11/38	Mr. Holmes
Purchasing of Shovels	1/3/39	Major Harloe
Attached Copy of a Letter from the Acting Comptroller General of the United States	3/8/39	Colonel Harrington
State Transmittal Numbers for Projects Which may be Approved after June 30, 1939	6/10/39	Major Harloe
Certification in Support of Payments for Official Long Distance Telephone Tolls	6/23/39	Colonel Harrington
Exact Time of Arrival at and Departure from Points of Duty	6/26/39	Mr. Gill
Statement of Official Matter Mailed Free of Charge	6/30/39	Mr. Dort
Information Regarding Administrative Employees	7/20/39	Colonel Harrington
Discontinuance of WPA Operations in Certain Areas	7/24/39	Colonel Harrington
WPA Forms Not to be Given to the NYA	7/25/39	Colonel Harrington
Reference Files for Project Applications Submitted to the Washington Office	8/2/39	Major Harloe
Organization of the Division of Employment	8/3/39	Mr. Rauch
Public Law No. 252	8/5/39	Mr. Hunter
Recreation Leaders in U. S. Forest Service Public Organization Camp Areas	8/5/39	Mrs. Kerr (Partial distribution)
State and District Personnel Lists	8/10/39	Mr. Dort
Designation of Administrative Employees to Administer Oaths to Travel Expense Accounts	8/18/39	Mr. Dort
Specifications for Window Envelopes Required for Assignment and Termination Notices	8/29/39	Mr. Dort

<u>Subject</u>	<u>Date</u>	<u>Issued By</u>
Prohibition Against Changes in Salaries	9/8/39	Mr. Hunter
Administrative Expenses for Communication Service	9/12/39	Mr. Dort
Cooperation with Antitrust Division, Department of Justice	9/13/39	Mr. Hunter
WPA Forms for Federal Agencies Operating Projects Financed by Transfer of WPA Funds	9/13/39	Colonel Harrington
Use of Telegraph Service	9/22/39	Mr. Dort
Lists of Terminated WPA Personnel	10/25/39	Mr. Dort
Quarterly Inventory of Printed Forms	10/30/39	Mr. Dort
Circular No. 3301	11/3/39	Colonel Harrington
Instructions for preparation of REPORT OF PHYSICAL ACCOMPLISHMENT, WPA Form 375.	11/15/39	Colonel Harrington
Quarterly Report on Use of Penalty Privilege	12/6/39	Mr. Dort
Increase in Rates on Government Telegrams	12/11/39	Mr. Dort
Synopsis of Regulations on Appointive and Supervisory Personnel Salary Changes	12/19/39	Mr. Dort
Recreation Leaders in National Park Service and State Park Recreation Areas	12/22/39	Mrs. Kerr
Technical Instructions for the Microfilming of Records in the Custody of the Work Projects Administration	1/6/40	Mr. Dort
WPA Radio Programs	12/28/39	Mr. Hunter
Newspaper Clippings	12/29/39	Mr. Hamilton
Designating a Block of Unduplicated Numbers in Each County for NYA Use	1/16/40	Mr. Rauch
Vending Machines in Administrative Buildings	1/24/40	Mr. Dort
Submission of Disposition Lists on National Archives Form E-26	1/27/40	Mr. Dort
Supervisory Salaries and Titles on Federal Agency Projects Financed by Transfer of WPA Funds	2/3/40	Colonel Harrington
Disposition of Federal Theatre Project Property	2/10/40	Major Harloe

<u>Subject</u>	<u>Date</u>	<u>Issued By</u>
List of Soil Conservation Districts	2/10/40	Major Harloe
Distribution of Binders for Manual of Rules and Regulations	2/16/40	Mr. Dort
Informational Service in Washington Office	2/16/40	Colonel Harrington
Participation by the Work Projects Administration in the Food Stamp Plan of the Federal Surplus Commodities Corporation	2/21/40	Mr. Rauch
Administrative Personnel Members of Officers' Reserve Corps	2/28/40	Mr. Dort
Administrative Budgets	2/29/40	Mr. Dort
Accrued Annual Leave	3/1/40	Mr. Dort

Section 5. Serial Telegrams in Active Status Following is a list of Serial Telegrams in active status as of March 9, 1940.

<u>Number</u>	<u>Date</u>
105	7/28/36
188	7/25/38
189	7/27/38
217	2/16/39
221	4/15/39
224	4/16/39
228	7/1/39
232	7/6/39

Section 6. Inactive Procedures Following is a list of procedures which have become inactive since the issuance of General Letter No. 290, dated 10/18/39. The list also shows the reason for the inactive status.

<u>Operating Procedure Number</u>	<u>Lapsed</u>	<u>Rescinded</u>
F-15; F-17, sections 4 thru 8; F-23, sections 2, 4 thru 11; F-26, F-28; F-45; F-47; F-51, section 5; F-53; F-54; F-55; F-56		Volume IV, Finance
S-1, S-2, S-4, S-6, S-8, S-9, S-10, S-11, S-14, S-15, S-16, S-17, S-21,		Operating Procedure No. S-23
W-1, W-8, W-9, W-10, W-11, W-12, W-14, W-16, W-18, W-19		Operating Procedure No. G-5

Handbook of Procedures

Chapter II, section 2
Chapter III, sections 2, 3, and 4

General Letter No. 304
General Letter No. 303

<u>Handbook of Procedures</u>	<u>Lapsed</u>	<u>Rescinded</u>
Chapter IV, sections 7 and 14		Volume IV, Finance
Chapter IX, sections 1 thru 5		Operating Procedure No. G-5
Chapter XIX, sections 4 and 5		Volume IV, Finance
Chapter XX, section 8		Volume IV, Finance
Chapter XXI, section 16		Volume IV, Finance
Chapter XXII, sections 1 thru 7, 9 thru 15, 17, 18, 20, and 29		Volume IV, Finance
Chapter XXIII, sections 1 and 2		Operating Procedure No. S-23
<u>General Letter Number</u>		
118	X	
142		Operating Procedure No. O-10
154		Operating Procedure No. G-5
189 and Supplements 1, 2, and 3		General Letter No. 301
207		General Letter No. 301
208		Operating Procedure No. G-5
209		Operating Procedure No. G-5
238, Supplement No. 1		General Letter No. 228 supplement No. 2
232		Operating Procedure No. G-5
241, Supplement No. 1, sections 1 thru 5		Volume IV, Finance
248		Operating Procedure No. G-5
259		Operating Procedure No. G-5
266, Supplement No. 1	X	
268, sections 1, 3 thru 10		Volume IV, Finance
269		Operating Procedure No. G-5
278 and Supplement No. 1		Operating Procedure No. G-5
283 and Supplement No. 1	X	
285		Operating Procedure No. G-5
286, section 3		Volume IV, Finance
286, section 4		General Letter No. 301
292		Operating Procedure No. G-5
295	X	

FEDERAL WORKS AGENCY

WORK PROJECTS ADMINISTRATION

MANUAL
OF RULES
AND REGULATIONS

Volume IV

Finance



FEDERAL WORKS AGENCY

U.S. WORK PROJECTS ADMINISTRATION

MANUAL OF RULES AND REGULATIONS

Volume IV

Finance

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PREFACE

The Manual of Rules and Regulations of the Work Projects Administration is designed for issuance as a four-volume edition of all policy and regulatory procedures for the organization and operation of the Work Projects Administration. When completed, it will consist of the following volumes:

- Volume 1 Organization and Administration
- Volume 2 Project Planning and Operation
- Volume 3 Employment
- Volume 4 Finance

The Manual is issued in loose-leaf form so as to permit the insertion or removal of pages upon which additions or deletions of procedural statements are made necessary by changes in policy or fact. Revised or added pages will be issued as needed, and the volumes shall be kept up to date by all persons to whom issued and who are entrusted with the responsibility of operation of any phase of the program.

To permit ready reference, as well as to provide a simple method of numbering which will allow expansion or contraction when needed, a page numbering system is provided based upon a modified decimal plan. Each page number consists of three sets of numbers set off by decimal points. The first series represents the volume number; the second series, the chapter number within the volume; and the third, the page number within the chapter. As a result, page 1 of chapter 1 of volume 1 would be identified by the number 1.1.001. Pages are numbered in a decimal series of three digits, permitting a possible original issuance of 999 pages to a chapter. In this way, when it is found necessary to add a page between two numbered pages (i.e., 1.3.015 and 1.3.016), the new page will be numbered as a fourth digit of the decimal using the number of three decimal digits immediately preceding the new page (i.e., 1.3.0155).

Volumes are divided into numbered chapters, and chapters into numbered parts. Further subject divisions are identified by titles but not by numbers. In this way, complete new subjects below a part division may be added without disturbing the subject numbering.

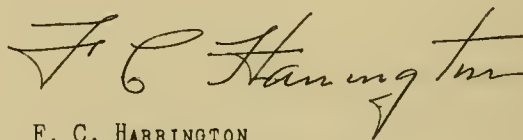
Revised pages will be identified by the following statement in the lower inside of the page "Revised _____ (date) _____." Additional pages will show "Added _____ (date) _____." Revised or added pages will be transmitted by means of a series of four "Transmittal Letters," one series for each volume and numbered consecutively for each series. The transmittal letters will serve the following threefold purposes:

1. Transmit as an attachment the pages to be substituted or added and give instructions for insertion.
2. State the new policy or the change in policy involved and the reason for such new policy or change in policy.
3. Give such nonrecurring instructions as are necessary to effect the new or changed policy and the date such policy shall be made effective.

IV • PREFACE

The material contained in this Manual will have to remain flexible in order that changes may be made to meet changing conditions or problems. Complete volumes will be issued in limited number in order to facilitate maintenance of an accurate mailing list for the forwarding of revisions for the maintenance of the books. It is the responsibility of all WPA employees to maintain the material on a current basis and to insert or substitute all additional or revised pages received. Transmittal letters shall be detached and filed separately.

In accordance with the authority vested in the Commissioner of Work Projects by the Emergency Relief Appropriation Acts, the rules and regulations, as stated in the Manual of Rules and Regulations, are declared to be the rules of the Work Projects Administration until changed or modified by the order of the Commissioner or the Law.

A handwritten signature in cursive script, reading "F. C. Harrington". The signature is fluid and elegant, with a large initial "F" and a long, sweeping tail on the "n".

F. C. HARRINGTON

Commissioner of Work Projects

Contents

	Page
Introduction.....	xi
Chapter I. Timekeeping.....	4.1.001
Part I. Responsibility for timekeeping functions.....	4.1.001
Duties of project timekeepers.....	4.1.001
Field supervision of timekeeping.....	4.1.004
Use and preparation of <i>Employee's Identification Card</i> , WPA Form 412.....	4.1.005
Part II. General provisions governing the preparation of time reports for project employees.....	4.1.007
Definitions.....	4.1.007
Grouping of names on time reports.....	4.1.009
Use of mailing addresses.....	4.1.010
Part III. Field timekeeping records.....	4.1.013
Use and maintenance of <i>Field Time Book</i> , WPA Form 501.....	4.1.014
Use and maintenance of <i>Individual Time Record</i> , WPA Form 501b.....	4.1.0161
Preparation of <i>Worker's Report of Time Worked</i> , WPA Form 501c.....	4.1.0164
Use and maintenance of <i>Time Report for Personal Services—Work Projects (Short Form)</i> , WPA Form 502b.....	4.1.0166
Part IV. Specific instructions regarding timekeeping for project employees..	4.1.017
Preparation of time report headings.....	4.1.017
Timekeeping for project wage employees.....	4.1.018
Timekeeping for project wage employees in work camps.....	4.1.021
Use of <i>Statement of Pay Roll Deductions</i> , WPA Form 516.....	4.1.022
Timekeeping for project supervisory employees.....	4.1.023
Completion, routing, and preservation of time reports.....	4.1.025
Supplementary time reports.....	4.1.026
Part V. Additional requirements for controlling earnings of project wage employees.....	4.1.029
Calculation of assigned hours upon assignment, reassignment, reclassification, or termination or upon restagging of pay roll periods.....	4.1.029
Computation of allowable hours accruing to project employees assigned simultaneously at two occupations falling to different wage classifications..	4.1.030
Adjustment of allowable lost time upon reassignment to a different wage class.	4.1.031
Part VI. Timekeeping for other classes of employees.....	4.1.033
Timekeeping for administrative employees.....	4.1.033
Timekeeping for employees paid from the supply fund account.....	4.1.034
Part VII. Timekeeping and billing for contractual equipment services.....	4.1.035
Bases for rental of equipment.....	4.1.035
Information required by timekeepers for contractual equipment.....	4.1.038
Use and preparation of <i>Field Time Report of Equipment Rental Services</i> , WPA Form 508b.....	4.1.0331
Use of <i>Time Report and Record of Equipment Rental Services</i> , WPA Form 508....	4.1.039
Preparation of <i>Time Report and Record of Equipment Rental Services</i> , WPA Form 508..	4.1.040

	Page
Use and preparation of <i>Daily Production Report of Contractual Equipment Services</i> , WPA Form 767 -----	4.1.043
Preparation of <i>Invoice for Rental of Trucks, Teams and Equipment—Time Rate Basis</i> , WPA Form 765 -----	4.1.045
Preparation of <i>Invoice for Rental of Trucks, Teams and Equipment—Production Basis</i> , WPA Form 766 -----	4.1.047
Part VIII. Functions of timekeeping personnel relating to injury compensation --	4.1.049
Compensation benefits available to WPA nonadministrative employees -----	4.1.049
Definitions of terms used in compensation regulations -----	4.1.051
Forms provided for field reporting of compensation cases -----	4.1.052
Medical treatment of injured employees -----	4.1.053
Use and preparation of <i>Employee's Notice of Injury and Original Claim for Compensation and Medical Treatment</i> , Compensation Form CA-1 -----	4.1.056
Use and preparation of <i>Official Superior's Report of Injury</i> , Compensation Form CA-2 -----	4.1.058
Use and preparation of <i>Claim for Compensation on Account of Injury</i> , Compensation Form CA-4 -----	4.1.065
Use and preparation of <i>Claim for Continuance of Compensation on Account of Disability</i> , Compensation Form CA-8 -----	4.1.070
Use and preparation of <i>Request for Treatment of Injured Employees</i> , Special Form CA-16 -----	4.1.073
Use and preparation of <i>Request for Examination of Employee When Claim Is in Doubt</i> , Special Form CA-17 -----	4.1.075
Use and preparation of <i>Report of Termination of Total or Partial Disability</i> , Compensation Form CA-3 -----	4.1.077
Use and preparation of <i>Report of Hernia</i> , Compensation Form CA-32 -----	4.1.079
Reports required upon death of a WPA employee -----	4.1.082
Injuries caused by negligence of persons not in the employ of the United States Government -----	4.1.085
<i>Public Voucher for Services and Supplies of Hospitals and Physicians</i> , Compensation Form S-69 -----	4.1.087
Part IX. Other functions of timekeepers -----	4.1.089
Preparation and submission of <i>Weekly Report of Employment on WPA Projects</i> , WPA Form 732 -----	4.1.089
Verification and certification of property inventory reports -----	4.1.091
Duties of timekeeper upon receipt of employee's claim for pay check or proceeds thereof -----	4.1.092
Investigation of property damage claims -----	4.1.094
Chapter 2. Pay rolls, other vouchers, and related documents -----	4.2.001
Part I. Authority for payment of wages and salaries -----	4.2.001
Application of provisions of Emergency Relief Appropriations Acts -----	4.2.001
Basis for payment of salaries and wages -----	4.2.002
Part II. Scheduling and processing of time reports -----	4.2.003
Staggering of project pay roll months -----	4.2.003
Assignment of pay roll numbers -----	4.2.004
Verification of time report -----	4.2.005
Part III. Maintenance of individual earnings records -----	4.2.007
Use of individual earnings records -----	4.2.007
Preparation and maintenance of <i>Individual Earnings Record</i> , WPA Form 507 -----	4.2.009
Preparation and maintenance of <i>Individual Earnings Record—Project Supervisory Employees</i> , WPA Form 507a -----	4.2.011

	Page
Preparation and maintenance of <i>Individual Earnings and Leave Record—Appointive Employees</i> , WPA Form 507b-----	4.2.013
Verification of computation of earnings of project supervisory employees ----	4.2.015
Computation of earnings of appointive employees -----	4.2.016
Posting of local compensation payments to individual earnings records -----	4.2.017
Proof of postings to individual earnings records -----	4.2.018
Filing of individual earnings records, assignment documents, and letters of appointment -----	4.2.019
Part IV. Preparation of pay rolls -----	4.2.021
Use of pay roll forms -----	4.2.021
Source of information for, and method of, preparation of pay rolls -----	4.2.022
Preparation of headings of project pay rolls -----	4.2.023
Columnar preparation of WPA Forms 503 and 504 -----	4.2.024
Columnar preparation of WPA Form 509 -----	4.2.027
Totaling of project pay rolls -----	4.2.0281
Preparation of <i>Pay Roll for Accident Compensation</i> , WPA Form 511 -----	4.2.029
Preparation of pay rolls for appointive employees on Standard Form 1013 ----	4.2.032
Verification, certification, and sorting of pay rolls -----	4.2.035
Combined project pay rolls -----	4.2.037
Supplementary and supplementary adjustment pay rolls -----	4.2.038
Submission and return of pay rolls -----	4.2.039
Claims for amounts due deceased or mentally incompetent WPA employees -----	4.2.040
Pay roll deductions in liquidation of indebtedness to Federal Government ----	4.2.044
Use and preparation of <i>Individual Record of Indebtedness</i> , WPA Form 514 -----	4.2.045
Treasury liaison unit -----	4.2.047
Part V. Delivery of pay checks -----	4.2.049
<i>Notice of Check Returned</i> , Treasury Form 1664a -----	4.2.049
Employee's claim for pay check or proceeds thereof -----	4.2.050
Procedure to be observed for reclaiming undelivered checks which have been forwarded to the General Accounting Office -----	4.2.052
Part VI. Preparation of other than personal service vouchers -----	4.2.053
Use and preparation of <i>Public Voucher for Equipment Rental</i> , WPA Form 768 ----	4.2.053
Use and preparation of <i>Voucher for Adjustments Between Appropriations and/or Funds</i> , Standard Form 1080, and <i>Schedule of Adjustments</i> , Standard Form 1081 --	4.2.056
Use and preparation of <i>Request for Corrections in Appropriation, Fund Limitation, and Official Project Accounts</i> , Standard Form 1097 -----	4.2.061
Use and preparation of <i>Public Voucher for Refunds</i> , Standard Form 1047 -----	4.2.062
Use and preparation of <i>Public Voucher for Purchases and Services Other Than Personal</i> , Standard Form 1034 -----	4.2.063
Examination of <i>Voucher for Per Diem and/or Reimbursements of Expenses Incident to Official Travel</i> , Standard Form 1012 -----	4.2.065
Examination of <i>Public Voucher for Transportation of Passengers</i> , Standard Form 1067 -----	4.2.066
Part VII. Documents required in support of pay rolls and other vouchers -----	4.2.071
Use and preparation of <i>Schedule of Disbursements</i> , Standard Form 1064 -----	4.2.071
Use and preparation of <i>Voucher Distribution Statement</i> , WPA Form 518, for pay roll purposes -----	4.2.073
Use and preparation of <i>Voucher Distribution Statement</i> , WPA Form 518, for vouchers other than pay roll -----	4.2.0741
Use and preparation of <i>Schedule of Voucher Deductions</i> , Standard Form 1096 --	4.2.075
Use and preparation of <i>Schedule of Collections</i> , Standard Form 1044 -----	4.2.077
Use and preparation of <i>Schedule of Transfer—Special Deposits</i> , Standard Form 1046 -----	4.2.079

	Page
Use and preparation of <i>Schedule of Retirement and Disability Fund Credits</i> , Standard Form 1070-----	4.2.080
Use and preparation of <i>Schedule of Canceled Checks</i> , Standard Form 1098 -----	4.2.0801
Use and preparation of <i>Notice of Miscellaneous Encumbrance</i> , Treasury Form A-5-----	4.2.081
Use and preparation of <i>Change in Encumbrance</i> , Treasury Form A-5a-----	4.2.082
Use and preparation of <i>Specimen Signature Card</i> , Treasury Form A-11-----	4.2.083
Use and preparation of <i>Voucher Distribution</i> , Treasury Form A-4-----	4.2.085
Encumbrances for Government bills of lading-----	4.2.086
 Chapter 3. Property inventory records and reports-----	 4.3.001
Part I. Maintenance of property inventory records-----	4.3.001
Maintenance of property inventory records-----	4.3.001
Types of property for which inventory records in card form shall not be maintained-----	4.3.003
Types of property, other than implements, for which accounting on inventory records shall not be necessary beyond issuance from warehouses-----	4.3.004
Records of inventory for property, other than implements, which may be handled as a "service" in the same manner as implements-----	4.3.005
Special requirements for records of the Supply Fund Inventory-----	4.3.007
 Part II. Use and preparation of property inventory records-----	 4.3.009
Use and maintenance of <i>Inventory Record of Equipment</i> , WPA Form 712-----	4.3.010
Use and maintenance of <i>Inventory Record Other Than Equipment</i> , WPA Form 747--	4.3.013
Location records-----	4.3.018
Use and preparation of <i>Equipment Location Record</i> , WPA Form 712 LRVP-----	4.3.019
Use and preparation of <i>Inventory Location Record</i> , WPA Form 747 LRVP-----	4.3.020
Special instructions on maintenance of inventory records of administratively owned property-----	4.3.022
Records of inventory as affected by project closings and by changes in project numbers when superseded or continued-----	4.3.024
 Part III. Verification of property inventory records-----	 4.3.025
Physical inventories and reports-----	4.3.025
Verification of <i>Report of Inventory and Movement of Property</i> , WPA Form 720--	4.3.026
Use and preparation of <i>Record of Property Inventory Reconciliation</i> , WPA Form 780--	4.3.028
 Part IV. Property inventory reports to be forwarded to the central office----	 4.3.031
<i>Report of Value of WPA-Owned Property on Hand</i> , WPA Form 781-----	4.3.032
Annual report of WPA-owned motor vehicles on hand-----	4.3.034
Semiannual <i>Itemized Report of WPA-Owned Major Construction and Automotive Equipment</i> , WPA Form 782-----	4.3.036
Semiannual <i>Itemized Report of WPA-Owned Furniture and Office Equipment</i> , WPA Form 783-----	4.3.037
Semiannual <i>Itemized Report of WPA- and Sponsor-Owned Sewing Equipment on Hand</i> , WPA Form 784-----	4.3.040
 Chapter 4. Injury compensation and damage claims-----	 4.4.001
Part I. Administration of compensation laws and regulations-----	4.4.001
Authority of United States Employees' Compensation Commission-----	4.4.001
Authority of Work Projects Administration in administration of compensation-----	4.4.002
Organization of State Compensation Section-----	4.4.003
Responsibilities and duties of State Compensation officers-----	4.4.004
Responsibility of WPA Compensation Section for compensation claims of National Park Service project employees-----	4.4.006
Regulations governing medical treatment of injured employees-----	4.4.007

	Page
Part II. Processing of compensation claims and field reports	4.4.009
Compensation records and files of State Compensation Sections	4.4.009
Use and preparation of <i>Injury Claim Register for Safety Section</i> , WPA Form 360, and <i>Change of Status of Injury Cases</i> , WPA Form 361	4.4.010
Compensation payments	4.4.012
Clearance with United States Employees' Compensation Commission of cases awaiting action	4.4.014
Part III. Special compensation reports required of State Compensation Sections	4.4.015
Preparation and submission of <i>Monthly Report of Administrative Costs Incurred by WPA Compensation Sections and Number of Compensation Cases Handled</i> , WPA Form 955	4.4.015
Preparation and submission of <i>Schedule of Injury Cases Involving Lost Time, Medical or Hospital Expense</i> , WPA Form 955a	4.4.017
Preparation and submission of <i>Monthly Report on Closed Compensation Cases</i> , WPA Form 956	4.4.018
Part IV. Damage claims	4.4.021
Property damage claims	4.4.021
Presentation and investigation of property damage claims	4.4.023
Submission of WPA Forms 950 and 957 and supporting data	4.4.026
Claims for personal injuries or death	4.4.027
Damage to WPA property by other than WPA employees	4.4.028
Chapter 5. Accounting	4.5.001
Part I. General statement of requirements and methods for accounting control	4.5.001
Authorization and distribution of budgets and funds	4.5.002
Limitations of project expenditures	4.5.005
Liquidation of sponsor's pledges	4.5.007
System of accounts	4.5.008
Part II. Documents of encumbrance and liquidation	4.5.009
Pay rolls and supporting documents	4.5.009
Procurement documents	4.5.012
Travel documents	4.5.015
Miscellaneous encumbrance and adjustment documents	4.5.017
Part III. Registration of encumbrance and liquidation documents	4.5.019
Use, preparation, and routing of <i>Encumbrance Register</i> , WPA Form 757	4.5.020
Use and preparation of <i>Miscellaneous Transaction Register</i> , WPA Form 759	4.5.023
Use and routing of <i>Summary Register of Voucher Payments and Adjustments</i> , Treasury Form A-40	4.5.024
Suspense encumbrance procedure	4.5.025
Lapsed appropriations	4.5.026
Use of <i>Notice of Exception and Reply to Exception</i> , Standard Form 1100	4.5.0262
Part IV. Journalization of transactions	4.5.027
Preparation, posting, and routing of <i>Daily Summary Journal</i> , WPA Form 754	4.5.027
Use, preparation, and routing of <i>Journal</i> , WPA Form 755	4.5.029
Part V. Maintenance of general ledger accounts	4.5.031
Major Program Classification (Group I) Ledger Accounts	4.5.032
Appropriation or Expenditure Symbol and Minor Program Classification (Group II) Ledger Accounts	4.5.034
Supply Fund (Group III) Ledger Accounts	4.5.035
Sponsor's Expenditures and Special Deposit (Group IV) Ledger Accounts	4.5.039
Admission Fund (Group V) Ledger Accounts	4.5.040

	Page
Part VI. Maintenance and use of subsidiary accounting records -----	4.5.041
Maintenance of <i>Official Project Limitation Control</i> , WPA Form 763-----	4.5.041
Maintenance of <i>Project Ledger</i> , WPA Form 704-----	4.5.043
Maintenance of <i>Sponsor's Ledger</i> , WPA Form 704a-----	4.5.045
Maintenance of <i>Administrative Expense Ledger</i> , WPA Form 705-----	4.5.047
Maintenance of unliquidated encumbrance document files and use of <i>Encumbrance and Liquidation Record</i> , WPA Form 761-----	4.5.049
Preparation and routing of <i>Project Financial Status Report</i> , WPA Form 707-----	4.5.051
Closing of official project records-----	4.5.0521
Part VII. Trial balances of ledgers and account verification -----	4.5.053
Trial balance of general ledger accounts (Groups I through V)-----	4.5.053
Trial balance of <i>Project Ledger</i> , WPA Form 704-----	4.5.054
Trial balance of <i>Sponsor's Ledger</i> , WPA Form 704a-----	4.5.055
Trial balance of <i>Administrative Expense Ledger</i> , WPA Form 705-----	4.5.056
Preparation and use of the abstract of unliquidated encumbrances-----	4.5.057
Verification of subsidiary ledger accounts with general ledger accounts and Treasury records-----	4.5.058
Part VIII. Financial reports -----	4.5.059
Preparation of <i>Report of Fund Status and Financial Transactions</i> , WPA Form 724-----	4.5.062
Preparation of <i>Statement of Financial Transactions and Fund Status—Supply Fund</i> , WPA Form 724a-----	4.5.067
Preparation of report on <i>State Program Budget</i> , WPA Form 724c-----	4.5.071
Preparation of <i>Statement of Administrative Budgetary Account Status</i> , WPA Form 717-----	4.5.073
Preparation and routing of report of sponsor's special deposits (adaptation of <i>Report of Fund Status and Financial Transactions</i> , WPA Form 724)-----	4.5.075
Preparation of <i>Consolidated Report of Admissions and Sponsors' Transactions</i> , WPA Form 728-----	4.5.076
Part IX. Special requirements for supply fund accounting -----	4.5.079
Supply fund general ledger control-----	4.5.080
Special encumbrance requirements for the supply fund-----	4.5.085
Records of original entry-----	4.5.086
Registration and journalization of supply fund transactions-----	4.5.087
Maintenance of <i>Inventory Journal</i> , WPA Form 756-----	4.5.088
Control of supply fund charges to operating projects-----	4.5.091
Reimbursement of the <i>Inventory Accounts</i> -----	4.5.093
Reimbursement of the <i>Direct Service Accounts</i> -----	4.5.095
Reimbursement of the <i>General Service Account and the Implement Account</i> -----	4.5.097
Maintenance of <i>Warehouse Ledger</i> , WPA Form 704b, and <i>Warehouse Inventory Ledger</i> , WPA Form 704c-----	4.5.100
Transitional entries in Supply Fund Accounts at the changing of fiscal years-----	4.5.102
Part X. Special requirements for art program projects -----	4.5.103
Functions of the Agent Cashier-----	4.5.103
Auditing of accounts of admissions and publication income collected by sponsors-----	4.5.106
Appendix A. List of cross-reference citations -----	4.A.001
Appendix B. Program classification and symbolization of accounts -----	4.B.001
Program classifications-----	4.B.001
Expenditure symbols, and official projects by program classification-----	4.B.003
Official project numbers for administrative expense-----	4.B.014
Subject Index -----	4.INDEX.001
Form Index -----	4.INDEX.025

INTRODUCTION

The Division of Finance is functionally responsible for the recording and reporting of all transactions involving an obligation against funds appropriated to the Work Projects Administration, the processing of documents for payment, and the recording of all property owned by, or in the custody of, the Work Projects Administration. The Division of Finance also acts as a liaison with the Treasury offices.

Volume 4, "Finance," prescribes by chapters the functional regulations governing the activities and responsibilities of the Division of Finance. Regulations of the General Accounting Office and of the Treasury Department have been considered in preparing this volume. Consequently, State officials may look to this volume, with subsequent revisions when necessary, rather than directly to these agencies for instructions in matters of mutual concern.

Timekeeping functions and responsibilities, including the preparation of records reflecting accurately the services of equipment rented on contract and the preparation of compensation documents and the servicing of compensation cases, are outlined in chapter 1.

Instructions for the preparation, processing, and verification of pay rolls, other vouchers, and related documents are contained in chapter 2, including a detailed audit of time reports and the maintenance of individual earnings records.

The responsibilities and functions of the Division of Finance in relation to property owned by, or in the custody of, the Work Projects Administration are contained in chapter 3. These functions include the maintenance of detailed property inventory records and the verification and reconciliation of reports of inventory.

The organization of the State compensation service as a section of the Division of Finance, its responsibilities and duties, and the functional relations with the United States Employees' Compensation Commission are outlined in chapter 3.

Chapter 5, "Accounting," prescribes the responsibilities of the Work Projects Administration in relation to the Treasury Accounts Office for the accounting of funds and the recording of fund transactions. This chapter describes the processing of documents of encumbrance and liquidation and establishes a system of accounts for the recording of encumbrance and liquidation transactions through registers, journals, and ledgers, and for the recording and liquidation of sponsors' pledges. Provision is made for reconciling accounts of the Work Projects Administration with those of the Treasury Accounts Office and for the preparation and submission of financial reports. Special accounting requirements for the supply fund are contained in this chapter.

An appendix to this volume provides a complete listing of program classifications and an analysis of all appropriation and expenditure symbols involved in all programs since the beginning of the Works Progress Administration and continuing through the Work Projects Administration.

To aid in a more ready reference of the material contained in the volume, the index is divided into two parts, (1) a subject and (2) a form index. The subject index is developed on a functional or topical basis. The form index includes all references involving the use, preparation, processing, or verification of a specific form.

Chapter I

TIMEKEEPING

PART I. RESPONSIBILITY FOR TIMEKEEPING FUNCTIONS

Timekeeping functions, including the preparation of time reports to reflect accurately the services performed by administrative personnel and employees on WPA State and Federal program projects, are the responsibility of the Division of Finance and Control. All WPA employees charged with timekeeping duties are responsible to the Division of Finance and Control for the performance of such duties.

Responsibility
for Timekeeping
Functions.

The assignment, reassignment, or termination of timekeepers shall be effected in accordance with regulations set forth in volumn III and chapter 8 of volumn II of this Manual and shall be subject in all instances to the approval of the Division of Finance and Control. Arrangements for the designation of a project timekeeper shall be made immediately after the assignment of the project superintendent. When the size of a project does not justify the assignment of a project timekeeper, the Division of Finance and Control may assign the timekeeping duties to the project superintendent. In such instances, the project superintendent shall be responsible solely to the Division of Finance and Control for properly fulfilling the timekeeping duties.

Assignment of
Timekeepers.

A report of the time worked and the time lost by each employee assigned to a project shall be prepared on *Time Report for Personal Services—Work Projects*, WPA Form 502; *Time Report for Personal Services—Work Projects—Work Camps*, WPA Form 502c; or *Time Report for Personal Services—Work Projects* (short form), WPA Form 502b, for each pay roll period. This report when properly prepared and certified to by the project timekeeper and the project superintendent shall serve as the basis for the preparation of the project pay roll.

Timekeeping
and Reporting
Responsibility.

The duties of project timekeepers are enumerated below. The duties of administrative timekeepers are outlined on page 4.1.033.

Duties of Project Timekeepers

Project timekeepers and project superintendents acting as timekeepers shall be responsible for the performance of the following duties:

Duties of
Project
Timekeepers.

1. Determining that all persons for whom time worked is recorded for payment have been properly assigned to the project.

—Reporting
Time Worked.

If an individual who has not been properly assigned works on a project, the timekeeper shall advise the project superintendent and the individual as soon as the improper assignment comes to his attention. In such instances, the time worked by the individual shall not be included on the regular time report, but a memorandum record of the time worked by the individual shall be submitted to the State Director of Finance and Control or his authorized representative, together with an explanation of the circumstances which shall include a statement as to the date(s) on which the timekeeper advised the project superintendent and the individual of the improper assignment.

—Improper
Assignments.

4.1.002 • FINANCE

—Checking
Work Outside
Authorized
Description.

2. Determining that no time is recorded for any employee for work performed outside of the authorized description of the project to which such employee is assigned.

If the timekeeper is of the opinion that an employee has been assigned to duties not covered by the authorized description of the project, he shall make a notation to this effect on the time report, setting forth his reasons and the dates and hours the employee is alleged to have "worked off project." A reference to the notation shall be made in the "Remarks" column of the time report opposite the employee's name.

—Maintaining
Accurate
Records.

3. Maintaining accurate records of the time worked by each employee on the forms prescribed in this chapter.

—Checking
Each Employee.

4. Checking personally each employee at least four times each project working day.

—Determining
Correctness of
Hours Worked.

5. Determining that the hours of work as recorded for each employee are not in excess of the maximum hours of work established by law and regulations, that no employee is credited for any period of absence in excess of that allowed by law and regulations, and that the wage classification of each employee appears to be in accordance with the duties actually performed.

In instances where the hours worked by an employee during any given day, week, or 4-week fiscal period are in excess of the maximum hours prescribed, the hours actually worked shall be recorded on the time report, and a notation shall be made by the timekeeper on the time report calling attention to the excess hours and showing the date(s) and amounts of excess hours. The notation shall include a statement as to whether the project superintendent was notified, and if he was, the date(s) on which such notification was made. A reference to the notation made by the timekeeper shall be shown in the "Remarks" column opposite the employee's name.

If the timekeeper is of the opinion that the duties assigned to an employee were not in accordance with the employee's assigned wage classification, he shall make a notation to this effect on the time report, setting forth his reasons and the dates and hours the employee is alleged to have worked at duties not covered by his assignment. A reference to the notation shall be made in the "Remarks" column opposite the employee's name.

—Requesting
Termination
Action.

6. Assisting project supervisor or foreman in the preparation of *Project Personnel Request*, WPA Form 401, when requesting termination action because of absences from the project in accordance with the provisions set forth on page 4.1.019.

—Checking
Signature of
WPA Form 402.

7. Determining that the pay roll copy of each assignment document (copy 1 of WPA Form 402) is properly signed by the employee and by the project superintendent before this copy is submitted to the appropriate Field Finance Office.

—Issuing WPA
Form 412.

8. Issuing of *Employee's Identification Card*, WPA Form 412.

—Determining
Correctness of
Equipment
Assignment.

9. Determining that no equipment rented for the project by the Procurement Division is used on the project for which a copy of the *Purchase Order*, Treasury Form A-7, has not been received on the project.

- | | |
|---|---|
| 10. Maintaining proper timekeeping records for all equipment assigned to the project. | —Maintaining Equipment Timekeeping Records. |
| 11. Maintaining proper timekeeping records for all sponsors' employees assigned to the project. This information shall be made available to the project supervisor for the purpose of checking or preparing WPA Form 710a. | —Maintaining Sponsor Employee Time Records. |
| 12. Preparing and routing the required accident compensation forms. (See part VIII of this chapter.) | —Preparing Compensation Forms. |
| 13. Taking the weekly employment count each Tuesday and submitting the required report. | —Taking Employment Count. |
| 14. Assisting in the maintenance of project records and preparation of reports covering project costs, materials, implements, and equipment, when regular timekeeping duties permit and when requested by the project superintendent. | —Assisting on Property Records. |
| 15. When designated by Property Accountant, verifying physical inventories reported on reports of inventory and certifying such reports as the representative of the Division of Finance and Control. | —Verifying Physical Inventories. |
| 16. Rendering first aid to injured employees whenever qualified and required. | —Rendering First Aid. |
| 17. Preparing <i>Notice of Warning or Suspension</i> , WPA Form 418, when requested by the project superintendent. | —Assisting on Labor Request Forms. |

Revised Oct. 23, 1942

Field Supervision of Timekeeping

Supervision
and Inspection
of Project
Timekeeping.

The State Director of Finance and Control shall be responsible for establishing a system of supervision and inspection of project timekeeping which will insure:

—Instruction.

1. That timekeepers are instructed in the methods to be followed in the preparation and submission of time reports and such other reports as may be required.

—Inspecting
Timekeepers.

2. That an independent inspection of each project is made by a supervising timekeeper as often as practicable (ordinarily at least once each 4-week fiscal period) to determine that the project timekeepers are performing their required duties. The supervising timekeeper should determine by actual physical inspection that:

- (a) The actual duties being performed by each employee are in accordance with the duties applicable to the wage classification under which the employee has been assigned
- (b) Employees are not entered on the time report without proper assignment documents
- (c) Time is not credited until the end of the project day
- (d) All persons assigned to the project are performing duties for that particular project

—Checking
Project Count.

The report of each inspection by a supervising timekeeper shall include a statement showing the number of employees present and the identification numbers and names of those employees accounted for or absent. This report shall be submitted through the State Director of Finance and Control to the Field Finance Office in order that the report may be checked against the certified time report when received, to determine that credit for time worked has not been given to the absent employees. Where an employee is absent from the project or reported "accounted for" during two successive project inspections, a complete investigation shall be made in order to determine whether there are pay roll irregularities. Any improper practices shall be reported promptly to the State Director of Finance and Control.

Other duties of supervising timekeepers in connection with the examination of procedures and methods in effect on projects are enumerated in part X of this chapter.

Revised Oct. 23, 1942

Use and Preparation of EMPLOYEE'S IDENTIFICATION CARD, WPA Form 412

The State Division of Finance and Control is responsible for the preparation of *Employee's Identification Card*, WPA Form 412, and for its issuance to employees, including both project wage and project supervisory employees. The card is intended for use by employees for identification purposes when cashing pay checks and responding to the project timekeeper's daily checks of employees at work. In making their daily checks of employees at work, project timekeepers shall require each employee to produce his identification card unless the employee is known to the timekeeper.

WPA Form 412 provides for the name, address, identification number, physical description, and signature of the employee, and the signature of a certifying officer of the Division of Finance and Control. If the card is prepared by the project timekeeper, it shall be transmitted to the designated representative of the State Director of Finance and Control for signature of the issuing officer. Unless obviously inaccurate, the employee's own statement as to age and weight may be accepted.

When the card has been signed by the designated issuing officer, it shall be sent to the project timekeeper for delivery to the employee. The employee shall be required to sign the identification card in the presence of the timekeeper. Upon the termination of employment, every effort shall be made to secure the *Employee's Identification Card*, WPA Form 412, from the employee.

The cards shall be numbered consecutively when received and shall be carefully safeguarded. A central record shall be maintained of blank cards made available to issuing officers, and all cards, whether issued to employees or voided, shall be accounted for. Voided cards shall be destroyed only by the person in charge of the central record. Employees charged with the responsibility of maintaining a supply of WPA Form 412 shall be held strictly accountable for each card.

Employee's
Identification
Card, WPA
Form 412.

—Responsi-
bility for
Preparation.

—Original
Preparation.

—Issuance,
Routing, and
Return.

—Numbering
and Recording
of Receipt and
Disposition.

(Issuing officer)	Federal Works Agency WORK PROJECTS ADMINISTRATION WPA Form 412 (Revised 8-31-39)		EMPLOYEE'S IDENTIFICATION CARD	
			_____ (Date issued)	
	_____ (Name of employee)		_____ (Identification No.)	
	_____ (City)		_____ (County)	
	_____ (Height)	_____ (Weight)	_____ (Sex)	
	_____ (Color eyes)	_____ (Age)	_____ (Color hair)	
	_____ (Signature of employee)			

Revised Oct. 23, 1942

PART II. GENERAL PROVISIONS GOVERNING THE PREPARATION OF TIME REPORTS FOR PROJECT EMPLOYEES

Time reports for project employees shall be prepared according to the following general provisions.

Definitions

The following terms used in this chapter are hereby defined:

Administrative Employee.—An employee attached to the Central Office in Washington, the State, District, or Area office, who performs functions connected with the general operations of the WPA program.

Supply Fund Personnel.—The following terms as hereby defined will apply to persons paid from the supply fund:

1. *Project Wage Employees.*—Employees paid in accordance with the established schedule of earnings, assigned by use of WPA Form 402 by the Division of Employment upon receipt of requisition.

2. *Project Supervisory Employees.*—Employees assigned at a salary on a 4-week fiscal period basis for supervisory work on direct service activities of the supply fund whose employment embodies the conditions generally applicable to project supervisory employees.

3. *Appointive Employees.*—Personnel employed in certain classifications (see employment regulations) by letter of appointment in accordance with administrative regulations.

4. *Special Nonsupervisory Employees.*—Persons in certain classifications (see employment regulations) who are assigned by the Division of Employment at a salary on a 4-week fiscal period basis not in accordance with the established schedule of earnings and prescribed limitations as to hours of work whose terms of employment are comparable to those of supervisory employees.

Employees.—Persons assigned in accordance with established regulations by use of WPA Form 402 by the Division of Employment.

1. *Project Wage Employees.*—Employees paid by means of a pay roll payment in accordance with the established schedule of earnings, including such employees whose earnings may differ from such schedule due to either (a) making up allowable lost time, or (b) performing work under a properly authorized exemption.

2. *Project Supervisory Employees.*—Employees engaged in supervisory positions on a project who are paid a salary on a 4-week fiscal period basis and not in accordance with the established schedule of earnings.

Certified Employees.—Employees whose assignment documents show that they have been certified as in need of WPA employment.

Noncertified Employees.—Employees whose assignment documents reveal that they have not been certified as in need.

Normal Assigned Hours.—The hours established by rules and regulations of the Work Projects Administration as the hours of work required of project wage employees in order to earn the wage applicable to a 4-week fiscal period.

Allowable Time Lost.—That time lost by a project wage employee due to temporary interruption in the project beyond the control of the employee, illness (including injury and illness of a member of the employee's immediate family), military service, the exercise of the voting privilege, or other cause of

Definitions.

—Administrative Employee.

—Supply Fund Personnel.

—Project Wage Employees.

—Project Supervisory Employees.

—Appointive Employees.

—Special Nonsupervisory Employees.

—Employees.

—Project Wage Employees.

—Project Supervisory Employees.

—Certified Employees.

—Noncertified Employees.

—Normal Assigned Hours.

—Allowable Time Lost.

absence determined by the State Administrator or his authorized representative to be reasonable. Project wage employees shall be allowed every reasonable opportunity to make up allowable lost time during the current or succeeding pay periods in addition to the normal hours assigned, subject to the limitations of 8 hours a day and 48 hours a week. The limitations of 8 hours a day and 48 hours a week are modified to the extent that where the amount of lost time to be made up is less than 6 hours, and where the number of employees involved is sufficient to permit efficient operation, such employees may be permitted to work 10 hours a day for the purpose of making up such lost time. In no instance may a project wage employee accumulate allowable lost time in excess of 65 hours.

Project wage employees assigned to work in excess of 120 hours per 4-week fiscal period under exemption authorizations shall not be credited with allowable hours for time lost for any reason during the period of such assignment. Allowable hours previously accumulated by such employees shall be liquidated each period to the extent such employees work in excess of 120 hours.

Revised Oct. 23, 1942

Grouping of Names on Time Reports

Separate time reports shall be prepared for project wage employees and project supervisory employees.

Separate Time Reports.

In listing project wage employees on time records, names may be grouped by wage classification (professional, skilled, etc.). Names may be grouped within each wage group by mailing address (city or town).

Grouping of Project Wage Employee Names.

When a time report covers employees in more than one county or other local subdivision for which separate schedules of earnings have been established, a further grouping of employees by county or local subdivision shall be made and the citation to the State Administrator's Order establishing earnings shall follow the name of the county.

—Involving More Than One Pay Schedule.

Within the groupings outlined above, the names of the employees shall be listed in identification number order.

—Identification Number Order.

The name of the city need not be repeated after the street address of each employee when the name of the city is inserted at the top of each group. It is not necessary to list the name of the State with each address, unless the employee receives his mail through a post office located outside of the State, as the name of the State is entered in the heading of the time report.

Repetition of State or County.

When the time report or underlying field timekeeping records are being prepared, sufficient space should be allowed after each group to accommodate additional names and addresses of employees who may be assigned to the project during the pay roll period. At the close of each pay roll period, the timekeeper shall draw a diagonal line through the blank space remaining after any group before certifying the time report.

Space for Additional Names.

Use of Mailing Addresses

Use of
"General
Delivery"
Address.

Street addresses or R. F. D. route and box numbers shall be furnished in column 2 of the time report. Where the employee reports that he lives in an area not served by either city or rural delivery and that general delivery is the only service available, a general delivery address may be used, provided this fact is confirmed by the local postmaster. Employees requesting that checks be mailed "general delivery" shall be required to furnish information as to their place of residence and shall be informed by the timekeeper that the availability of direct mail delivery will be checked with local postmasters by the State or local WPA Office and that checks will not be released through general delivery if other service is found to be available.

Use of "Camp"
Addresses.

Unless employees are actually receiving quarters and/or subsistence at camps maintained by the Work Projects Administration or other agencies of the Government, the use of camp addresses shall not be used (see page 4.1.011).

Posting Notice
Re: Change In
Address.

To facilitate maintenance of an accurate record of mailing addresses, notices instructing employees to report changes of address to the timekeeper shall be posted on each project bulletin board. In addition, mimeographed forms on which to notify the timekeeper of a change of address shall be made available to project employees. It is incumbent upon project employees to notify the timekeeper immediately of any change of address.

Revised Oct. 23, 1942

Subsistence Deductions Involving Other Agencies

The Federal statutes require that appropriate deductions be made from the earnings of employees for quarters and/or subsistence furnished by facilities of the Federal Government. Subject to the prior approval of the Assistant Commissioner in charge of the Division of Employment, State Administrators are authorized to issue orders establishing rates covering deductions from earnings of employees for quarters furnished in work camps of the Work Projects Administration and to approve rates established by other Federal agencies for deductions for quarters furnished employees of the Work Projects Administration by facilities of such other Federal agencies. State Work Projects Administrators are authorized to establish subsistence deduction rates applicable to project employees domiciled in work camps, without prior approval of the Assistant Commissioner in charge of the Division of Employment, provided such rates are established in accordance with instructions set forth on pages 3.6.015-3.6.017, and do not exceed the maximum subsistence deductions established for each wage region. State Administrators also are authorized to establish charges for meals and accommodations furnished authorized non-project personnel. Deductions involving other Federal agencies shall be handled in the manner prescribed for deductions affecting only the Work Projects Administration. Unless otherwise specified, the proceeds of deductions for quarters only, furnished by other Federal agencies, except the National Youth Administration, shall remain in the appropriations of and remain available for expenditure to the Work Projects Administration, while deductions for subsistence only are for the credit of the furnishing agency. In the case of deductions for quarters furnished by the National Youth Administration to WPA project employees, proceeds of such deductions shall be transferred to the appropriation of the National Youth Administration using *Schedule of Collections*, Standard Form 1044, for this purpose. Deductions for the credit of other Federal agencies shall be processed in accordance with instructions contained herein with respect to deductions for the credit of other appropriations (see page 4.2.075).

Subsistence
Deductions
Involving
Other
Agencies.

PART III. FIELD TIMEKEEPING RECORDS

The time worked and time lost each day by each WPA employee assigned to a project shall be recorded daily on *Time Report for Personal Services—Work Projects*, WPA Form 502. When feasible, WPA Form 502 shall be used for the actual field checks. When the use of WPA Form 502 is not feasible for the actual field checks, one of the following underlying records shall be used. The State Director of Finance and Control or his authorized representative shall determine which of the forms provide the most adequate means of keeping accurate time records on each group of project employees. More than one of the forms may be used in connection with a single project unit.

Field Time-keeping Records.

Field Time Book, WPA Form 501

Individual Time Record, WPA Form 501b

Worker's Report of Time Worked, WPA Form 501c

Time Report for Personal Services—Work Projects (Short Form), WPA Form 502b.

The above forms are the only underlying records which shall be permitted for use in the preparation of time reports and shall remain the property of the Work Projects Administration. They shall be preserved and, at the close or suspension of a project, shall be submitted to the Division of Finance and Control for permanent filing. The form selected as the underlying record shall be available at any time for inspection by WPA supervisory officials. When underlying time records are used, the information entered thereon may be transcribed to time reports at the end of the pay period. Instructions for the preparation and use of WPA Forms 501, 501b, 501c, and 502b are contained on pages 4.1.014-4.1.0167.

—Restriction of Underlying Records.

—Preservation.

The timekeeper (or the project superintendent acting as a timekeeper) shall be responsible for the maintenance of the underlying timekeeping records. Receipt of a properly authorized assignment document shall be the timekeeper's authority to enter the name of a worker on a timekeeping record.

—Responsibility for Maintenance.

The timekeeper shall check the employees on the job at least four times each day except as otherwise authorized by the State Director of Finance and Control. The first check shall be made when the employee reports to work, the second check shall be made during the first half of the employee's shift, the third check shall be made during the second half of the employee's shift, and the fourth check shall be made at the time the employee is checked out. Each check shall be indicated by a diagonal line in the appropriate block of column 10 of the underlying timekeeping form. The upper subline (subline 1 of column 10) shall be used to indicate checks having been made, and the employee was not located. The lower subline (subline 2 of column 10) shall be used to indicate checks having been made, and the employee was found to be working on the project.

—Checking Men at Work.

Checks shall be recorded in the following manner:

1. The first check shall be designated by a diagonal mark in the upper-left corner of the lower block when the employee is found to be working on the project as follows
2. The second check shall be designated by a diagonal mark in the upper-right corner of the lower block when the employee is found to be working on the project as follows
3. The third check shall be designated by a diagonal mark in the lower-right corner of the lower block when the employee is found to be working on the project as follows



4. The fourth check shall be designated by a diagonal mark in the lower left corner of the lower block when the employee is found to be working on the project as follows



If the employee is not located during any of the check periods, a diagonal mark as described above shall be shown in the designated corner of the upper block as follows



The total hours worked by the employees shall be entered in the lower block at the end of the day. For example, if an employee was on the job at the time each of the four checks was made and worked 8 hours, the entries in the block would be as follows



If additional checks of the employees are required during the day, they shall be designated by dots.

When an employee reports for work on a project after the hour designated to start project operations, or when an employee leaves the project before the hour designated to stop project operations, a notation shall be made on the timekeeping form, showing the date and time of late check-in or early check-out and, if possible, the signature of the employee.

Under ordinary circumstances an employee shall not be reported for any time before he is first seen on the project or after he is last seen on the project by the timekeeper. For example, when the following information is shown on a time record without further explanation, the employee shall be paid as noted.



Pay from midmorning check time to end of day.



Pay from beginning of day to midafternoon check time.



Pay nothing.



Pay nothing.

In instances where the employee is not located during the midmorning or midafternoon check, the project timekeeper shall discuss the subject immediately with the project foreman in an effort to learn the whereabouts of the employee.

A full explanation shall be shown on the timekeeping form when any of the four diagonal check marks are missing from the timekeeping record and the employee is reported as working for such time.

Any timekeeper found to have made a diagonal check mark without having checked the employee properly may be liable to dismissal.

Use and Maintenance of FIELD TIME BOOK, WPA Form 501

Field Time
Book, WPA
Form 501.

When a time book is required to record time worked and time lost each day on a project, *Field Time Book, WPA Form 501*, shall be used. WPA Form 501 is designed to facilitate the checking of employees on the job during the project working day.

—Numbering

The field time books issued to project timekeeping employees shall be numbered consecutively. A record shall be maintained by the State Division of Finance and Control of the books distributed, showing the project and the person to whom each is issued.

Thirteen spaces are provided on each sheet of WPA Form 501, so the names listed on two pages of this form shall be listed on one page of the *Time Report for Personal Services—Work Projects*, WPA Form 502, or *Time Report for Personal Services—Work Projects—Work Camps*, WPA Form 502c. —Preparation.

The timekeeper shall indicate on WPA Form 501 whether the time record covers certified or noncertified employees, or both, by checking one or both of the appropriate spaces provided in the heading. —Heading.

The names of employees shall be grouped by wage classification on WPA Form 501 in accordance with the instructions set forth on page 4.1.009. The line immediately preceding each wage group shall be used to show (1) in column 2, the wage classification and rate per 4-week fiscal period (e.g., "Unskilled B, \$39"); (2) in column 5, the appropriate wage class symbol; and (3) in column 6, the normal assigned hours. In such cases no entries shall be made in columns 5 and 6 opposite employees' names. —Grouping of Names.

Pay Roll Period From		To	O.P. No.		W.P. No.		Timekeeper								
Line No.	Name and address Certified <input type="checkbox"/> Noncertified <input type="checkbox"/>	Identification No.	Employed as—		Normal monthly hours	Normal hours pay roll period	Allowable hours not made up	Maximum hours which can be worked	Number of hours worked or lost each day (10)	Lost time not allowable	Actual hours worked	Allowable time not made up	Remarks Any facts affecting pay status must be shown here	Line No.	
			Occupation	Class											
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)			(11)	(12)	(13)	(14)	(15)
1															1
2															
Totals,															13

The columnar description of the time sheet of WPA Form 501 follows: —Columnar Description.

Column 2.—The names and addresses of the employees for whom properly executed assignment documents have been received shall be entered in this column in identification number order within the prescribed groupings, as stated on page 4.1.009. Each employee's name shall be entered with the given name and additional initials, if any, first, and surname last; e.g., "John F. Doe," or "J. Arnold Jones." The complete mailing address shall be shown for each employee immediately after the employee's name in accordance with the instructions on page 4.1.010. The mailing address of each employee shall be checked with employee toward the close of each pay roll period to determine that the correct address is shown.

When an employee is reassigned at a different wage class to the same project during a pay roll period, the entries previously made in columns 2 through 14 shall be deleted, and two consecutive lines, following and separate from the last of the usual groupings, shall be used to record the employee's assigned status and time record under each classification. In such instances appropriate entries shall be made in columns 5 and 6, and the earnings per 4-week fiscal period, applicable to each of the wage classifications involved, shall be shown in column 14.

Column 3.—Enter the employee's identification number as shown by the assignment document. In cases where all employees are assigned from one county and have the same identification number prefix, the prefix number shall be shown only at the beginning of each page.

Column 4.—Enter the employee's occupational title as shown by the assignment document.

Columns 5 and 6.—Leave blank.

Column 7.—Enter the normal hours assigned for the pay roll period. If the hours for the first pay roll period of the 4-week fiscal period are not scheduled in advance, it will be permissible to insert this figure at the end of the first pay roll period. The number of hours to be entered in this column at the beginning of the second pay roll period of the 4-week fiscal period will be the difference between the normal assigned hours and the hours assigned for the first pay roll period. Instructions for calculating normal assigned hours in cases of assignment, reassignment, reclassification, termination, and restagging of 4-week fiscal periods are contained on page 4.1.029.

Column 8.—Enter the allowable lost time previously not made up as shown by the time report for the preceding pay roll period, or in the event of reassignment after a termination period when previously accumulated lost time is allowable. This entry covering allowable lost time shall in no instance exceed 65 hours. Instructions for calculating allowable lost time in cases of dual assignments to different wage classifications and reassignments to different wage classifications are contained on pages 4.1.030 and 4.1.031 respectively.

Column 9.—Enter the maximum hours which may be worked during the pay roll period; i.e., the sum of the entries in columns 7 and 8.

Column 10.—This column is divided into 16 subcolumns with space in the heading for the entry of the dates in the pay roll period. Each line in this column is divided into two sublines as follows:

The top subline (subline 1) is for the entry of hours lost, due to voluntary absence or other causes, which the employee shall not be allowed to make up.

The bottom subline (subline 2) is for the entry of the hours actually worked each day and for the entry of appropriate symbols indicating time lost which may be made up. The circumstances under which project wage employees may be credited (1) with allowable lost time and (2) for necessary absence as time worked are set forth on page 4.1.019. Entries of the latter type shall be explained in column 14.

Column 11.—Enter the sum of the hours lost as shown in subline 1 of column 10.

Column 12.—Enter the sum of the hours worked as shown in subline 2 of column 10.

Column 13.—Enter the allowable lost time not made up, determined by subtracting the sum of the entries in columns 11 and 12 from the entry in column 9.

Column 14.—This column is provided for indicating assignment dates (including reassignments), termination dates, the project numbers of other projects to or from which employees have been reassigned, and any other information affecting the pay status of an employee. WPA Form 402 providing for reassignments at different classifications will bear the explanation "Change in assignment status." Such entries shall be made as follows (abbreviations may be used if desired):

1. To indicate assignment or reassignment:
"Assigned—date" "Reassigned—date"
2. To indicate termination of work by resignation, discharge, etc.:
"Released—date"
3. To indicate reclassification:
"Reclassified—date"
4. To indicate transfer to or from a project:
"Transferred to WP— —date"
or
"Transferred from WP— —date"

Where statements are made elsewhere in the time record which affect the pay status of an employee, a reference to such statements shall be made in this column opposite the employee's name.

The entries in columns 7, 8, 9, 11, 12, and 13 shall be totaled for each two pages of WPA Form 502.

—Dual Classification.

When an employee is assigned with a dual classification involving different wage classes, a separate line shall be used for each classification. Columnar information shall be shown as follows:

—Columnar Preparation.

Columns 2 and 3.—Enter information on first line only.

Column 4.—Enter occupation on each line.

Column 5.—Enter "Dual" immediately above first name in the "Dual" group. Enter the symbol for each classification.

Columns 6, 7, 8, and 9.—Enter information on first line only, as hours which can be worked apply to both classifications.

Columns 10, 11, and 12.—Enter the hours worked for each classification. The voluntary hours lost shall be shown on the top subline of the first line only.

Column 13.—The allowable hours lost not made up apply to both classifications and shall be entered on the line for the higher of the two classifications.

PART IV. SPECIFIC INSTRUCTIONS REGARDING TIMEKEEPING FOR PROJECT EMPLOYEES

Time reports for project employees shall be prepared according to the following specific instructions.

Preparation of Time Report Headings

All data required in the heading of *Time Report for Personal Services—Work Projects*, WPA Form 502, except the block in the upper left corner for "Certified as eligible" or "Noncertified" and the citation of the State Administrator's Order(s) applying the authorized schedule of earnings to counties and metropolitan districts, the "Pay roll No.," "Page No.," and "Period," are obtained from the *Project Description Card*, WPA Form 764. The timekeeper shall indicate whether the time report covers "Certified," "Noncertified," or both, by checking one or both spaces, and shall fill in the number and date of the State Administrator's Order in the block in the upper left corner of the time report. When the time report covers workers in more than one county, the words "See below" shall be inserted in the space provided for the name of the county. The pages of each separate time report shall be numbered consecutively. The space for pay roll number shall be left blank to be filled in by the pay roll office.

Preparation
of Time Report
Headings.

The description of the project shall be shown only on the first page of the time report and shall be identical with the abbreviated description shown on the *Project Description Card*, WPA Form 764.

—Project
Description.

Except for pay roll numbers, all data required in the heading and in columns 2 through 9 shall be inserted at the start of each pay period for all persons then under assignment. The information to be inserted in columns 2 through 9 shall be obtained from the completed time report for the preceding pay roll period and from the assignment documents for new assignments.

—Insertion
at Beginning
of Period.

Timekeeping for Project Wage Employees

WPA Form 502
Columnar
Entries for
Project Wage
Employees.

—Grouping
of Names.

Instructions relating to the required columnar entries on the *Time Report for Personal Services—Work Projects*, WPA Form 502, for project wage employees are set forth below. Page 4.1.021 contains provisions relating to the preparation of WPA Form 502c for project wage employees in work camps.

The names of the employees shall be grouped on WPA Form 502 by wage classification in accordance with the instructions set forth on page 4.1.009. The line immediately preceding each wage group shall be used to show (1) in column 2, the wage classification; (2) in column 5, the appropriate wage and class symbol; and (3) in column 6, the rate per 4-week fiscal period. No entries shall be made in columns 5 and 6, opposite employees' names, except as prescribed below.

FEDERAL WORKS AGENCY WPA Form No. 502—Revised October 15, 1939										TIME REPORT FOR PERSONAL SERVICES—WORK PROJECTS									
CHECK ONE: <input type="checkbox"/> Certified as eligible OR BOTH: <input type="checkbox"/> Noncertified										Agency: _____ of _____ (State) _____ (District) _____ (County) Project: _____ (Description and location) Sponsored by: _____ (Name of public body and department) Period from _____ to _____ inclusive.									
Cite orders establishing earnings No. _____ Date _____										Pay roll No. _____ Page No. _____ Official project No. _____ Work project No. _____ Type of work symbol _____									
Line No.	Name of employee	Sex M or F	Identifi- cation No.	Class	Monthly or 4-week rate	Normal hours assigned for pay roll period	Allowable time lost previously not made up	Maxi- mum hours which can be worked	Number of hours worked or lost each day (10)	Time not al- lowable for lost dur- ing this period (11)	Actual hours worked for which pay- ment is made (12)	Amount earned (13)	Allow- able time lost not made up (14)	Remarks Any facts affecting pay status shall be shown here (15)	Line No.				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)							(16)				
1															1				
2																			
Totals for this page															26				
<div style="display: flex; justify-content: space-between;"> <div> <p>*S—Supervisory. UA—Unskilled A. UB—Unskilled B. I—Intermediate. S—Skilled. P—Professional.</p> </div> <div> <p>CERTIFICATE: I hereby certify that each of the persons whose names appear on this report, has performed the number of hours of work indicated above, during the period stated, and required by law and regulations; that each was assigned to work on this project by the Division of Employment; that no person whose name appears above was employed for any period of absence if stated; that I am allowed by law, what the total amount of \$ _____ is chargeable to the project as indicated above, and that this report is accurate in all details.</p> </div> <div> <p>CERTIFICATE: I hereby certify that each of the persons whose names appear on this report, has performed the services required by law and regulations during the period stated; that each was assigned to work on this project by the Division of Employment; that such services have been performed under my supervision; that, to the best of my knowledge, no person whose name appears above was credited for any period of absence in excess of that allowed by law, and that the charges indicated on this time sheet are applicable to the project designated above.</p> </div> <div> <p>Computations O.E. Earnings verified _____ Posted to earnings record _____ Pay roll prepared _____</p> </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div>Timekeeper: _____</div> <div>Project Superintendent: _____</div> </div>																			

—Names and
Addresses.

Column 2.—The names and addresses of the employees for whom properly executed assignment documents have been received shall be entered in column 2 in identification number order within the prescribed groupings. Employees' names shall be entered with the given name and additional initials first; the surname shall be last; e.g., "John F. Doe," "J. Arnold Jones."

Complete mailing addresses shall be shown as prescribed on page 4.1.010.

When an assigned employee is reassigned to the same project during a pay roll period at an occupation in a different wage class, the entries previously made in columns 2 through 15 shall be deleted, and two consecutive lines, following and separate from the last of the usual groupings, shall be used to record the employee's assigned status and time record under each wage classification. In such cases appropriate entries shall be made in columns 5 and 6. In no event shall an employee's name be listed more than once on one time report unless the listings are made on consecutive lines.

—Sex.

Column 3.—Indicate the sex of each employee by entering the letter "M" or "F."

—Identifica-
tion Number.

Column 4.—Enter the employee's identification number as shown by the assignment document. In cases where all employees are assigned from one county and have the same identification number prefix, the prefix number shall be shown only at the beginning of each page of the time report.

—Wage Class.

Columns 5 and 6.—Leave blank except as prescribed above.

—Normal
Assigned
Hours.

Column 7.—The portion of the normal assigned hours to be worked by each class of employees during the pay period shall be shown in this column. The normal assigned hours for the pay period shall not include allowable lost time which may be assigned for make-up within the period.

If the hours for the first period of the 4-week fiscal period are not scheduled in advance, it will be permissible to make the entry in this column at the end of the first period. The number of hours to be entered in this column at the beginning of the second period of the 4-week fiscal period will be the difference between the normal assigned hours and the hours assigned for the first period.

In the case of project wage employees assigned to work in excess of 120 hours per 4-week fiscal period under an exemption authorization, the hours worked during the pay roll period shall be entered in column 7 at the end of the pay roll period.

Instructions for the calculation of normal assigned hours in case of assignment, reassignment, reclassification, termination, or restaggering of pay roll periods are contained on page 4.1.029.

Column 8.—The "allowable time lost previously—not made up" shall be taken from column 14 of the time report for the preceding pay roll period, or from the Individual Time Report in the case of an employee reassigned to a different project without interruption of employment or in the case of an employee who is reassigned after a termination period and who previously accumulated allowable lost time which has not been canceled.

— "Allowable
Time Lost
Previously—
Not Made up."

Column 9.—The sum of the entries in columns 7 and 8 shall be entered in this column.

Column 10.—This column is divided into 16 subcolumns with space in the heading for the entry of the dates in the pay roll period. Each line in this column is divided into sublines. The top subline (subline 1) shall be used to enter hours lost due to voluntary absence or other causes which the employee will not be allowed to make up. The bottom subline (subline 2) shall be used to enter the hours actually worked each day. Fractions of hours worked shall be recorded in terms of the nearest half-hours. Where the time of an employee is recorded at exactly one-quarter hour, the time shall be reported as of the previous hour or half-hour. For example, an employee working from 1 p.m. to 4:45 p.m. shall be reported as having worked 3.5 hours.

—Recording
Hours.

Absence of a project wage employee during scheduled hours under any of the following conditions shall be credited as time worked. A full explanation of such credit shall be made in column 15.

— —Crediting
Absence as
Time Worked.

1. When giving evidence requested by authorized agents of the WPA Division of Investigation or officials of the State Work Projects Administration specifically designated by the State Administrator.
2. When time is lost by an injured employee on the day of the injury or on the day disability commenced, provided the injury occurred or the disability commenced after the project workday or shift had begun, and hours lost by the injured employee after his return to work in order to secure medical treatment that cannot be obtained outside his working hours.
3. When transporting an injured or ill employee to a doctor, to a hospital, or to the injured employee's home during project working hours.
4. A project wage employee when subpoenaed to testify as a witness for the Government in any judicial proceeding, or as a witness in an official capacity, or to produce official records in any judicial proceeding, shall be considered as in work and pay status on all days, whether scheduled or nonscheduled workdays, on which he is required to be present as a witness, to the extent of the maximum hours which the employee can work in the 4-week fiscal period; i.e., the employee's normal assigned hours plus any allowable lost hours to his credit. In such cases the employee shall be instructed to collect the authorized witness fees and allowances for expenses of travel and subsistence and shall account for the total amount to the Work Projects Administration. (Such total amount, if not in excess of the employee's travel and per diem expenses, shall be credited to the appropriation from which the expenses were paid. Any amount collected by the employee in excess of his actual expenses shall be deposited in the United States Treasury as "Miscellaneous Receipts.")
5. When registering with a local registration board, or reporting for physical examination under the terms of the Selective Training and Service Act of 1940, as amended.
6. When taking vocational training tests for assignment to Vocational Training Projects.

A project wage employee shall not be paid for time lost when required to testify in a private capacity in any judicial proceeding, and such employees shall not be credited with allowable lost time for such absence.

Employees who are absent from project employment with or without notice shall have their employment terminated in accordance with the following provisions.

1. **Without Notice.**—Employees who are voluntarily absent from the project for 5 consecutive days on which the employees are scheduled to work without notifying the project supervisor or foreman as to the cause for such absence shall have their employment terminated. WPA Form 401 shall bear as explanation, "Absent 5 consecutive working days without notice of cause."
2. **With Notice.**—Employees who notify the project supervisor or foreman of absence from the project because of illness, temporary private employment, military leave, or other valid reasons acceptable to such official, shall not have their employment terminated until they have been absent for a full pay roll period. Where an employee is referred to temporary private or other public employment by the Work Projects Administration, his absence from the project without notice to the project supervisor or foreman will be regarded as a valid reason for absence. In the event, however, an employee notifies the project supervisor or foreman that he will be absent from the project in excess of a full pay period due to the above circumstances, WPA Form 401 shall be prepared immediately and the reason stated thereon. No employee shall be continued in active employment status after he has been absent, due to any of the above circumstances, for a full pay roll period.
3. **Because of Injury.**—Injured employees unable to work because of a disabling injury sustained in the performance of duty, and employees domiciled in work camps who are undergoing emergency medical treatment or hospitalization shall not have their employment terminated until they have been absent from duty for 30 calendar days.

—Time Lost Period.	Column 11.—Enter the total hours lost during the pay roll period as shown on subline 1 of column 10.
—Time Worked Period.	Column 12.—Enter the total hours worked during the pay roll period as shown on subline 2 of column 10.
	Where the hours of work authorized for the project have been exceeded by written authority from the State Administrator or his designated representative, due to an emergency involving the public welfare or to protect work already done on the project, a copy of the authorization shall be attached to the time report when it is submitted to the pay roll office.
—Amount Earned.	Column 13.—The "Amount earned" shall be obtained by multiplying the applicable rate per 4-week fiscal period by the number of hours actually worked during the pay roll period as shown in column 12 and dividing the product by the normal assigned hours.
— —Preparation of Conversion Tables.	Conversion tables shall be prepared and used to facilitate the making of extension.
—Net Amount of Allowable Lost Time.	Column 14.—Enter the net amount of allowable lost time which has not been made up as of the end of the pay roll period. The amount shall be obtained by subtracting the sum of the entries in columns 11 and 12 from the amount shown in column 9.
— —Adjustment.	At the end of each pay roll period, when the total shown in column 14 is in excess of 65 hours, the timekeeper shall draw a line through the figure shown in column 14 (leaving the original entry legible) and enter above the lined-out figure the amount 65.
— —Types of Allowable Time.	The amount shown in column 14 is the amount to be entered in column 8 of the time report for the succeeding pay roll period. Time lost which may be made up (allowable lost time) may be credited for: <ol style="list-style-type: none"> 1. Temporary interruptions of the project beyond the control of the employees. 2. Illness (including injury and illness of a member of the employee's immediate family) 3. Military service 4. Exercise of voting privilege 5. Reporting at a place remote from the project for interview in connection with review of his need 6. Any other cause of absence determined by the State Administrator or his authorized representative to be reasonable
—In Case of Exempted Projects.	Project wage employees assigned to work in excess of 120 hours per 4-week fiscal period under exemption authorizations shall not be credited with allowable hours for time lost for any reason during the period of such assignment. Allowable hours previously accumulated by such employees shall be liquidated each period to the extent such employees work in excess of 120 hours.
—Remarks.	Column 15.—This column is provided for indicating assignment dates (including reassignments), termination dates, the project numbers of other projects to or from which employees have been reassigned, and any other information affecting the pay status of an employee. WPA Form 402, providing for reassignments at different classifications, will bear the explanation "Change in assignment status." Such entries shall be made as follows (abbreviations may be used if desired)— <ol style="list-style-type: none"> 1. To indicate assignment or reassignment: "Assigned—date" "Reassigned—date" 2. To indicate termination of work by resignation, discharge, etc.: "Released—date" 3. To indicate reclassification: "Reclassified—date" 4. To indicate transfer to or from a project: "Transferred to WP— —date" or "Transferred from WP— —date" Where statements are made elsewhere in the time record which affect the pay status of an employee, a reference to such statements shall be made in this column opposite the employee's name.
Dual Classification.	Where an employee is assigned with a dual classification involving different wage classes, a separate line shall be used for each classification. Columnar information shall be shown as follows:

Timekeeping for Project Wage Employees in Work Camps

Time reports for project wage employees domiciled in work camps shall be prepared on *Time Report for Personal Services—Work Projects—Work Camps*, WPA Form 502c.

Timekeeping
for Project
Wage Employees
in Work Camps.

WPA Form 502c shall be prepared in accordance with the instructions prescribed for preparation of WPA Form 502, with the following modifications.

—WPA
Form 502c.

The State Administrator's Orders fixing (1) the authorized schedule of earnings per 4-week fiscal period and (2) subsistence rates shall be shown in the heading. The letter "S," showing fractional days when necessary, shall be placed in the upper left corner of subline 1 of column 10 for each day for which subsistence shall be charged to the employee. In column 14 shall be shown the total of deductions to be made, as reflected by the total column of *Statement of Pay Roll Deductions*, WPA Form 516. In column 15 shall be shown the net amount due the employee, determined by deducting the amount in column 14 from the amount in column 13.

Time reports for project supervisory employees domiciled in work camps also shall be prepared on *Time Report for Personal Services—Work Projects—Work Camps*, WPA Form 502c.

FEDERAL BUREAU OF INVESTIGATION WPA Form 502c Revised October 23, 1942																
TIME REPORT FOR PERSONAL SERVICES—WORK PROJECTS—WORK CAMPS																
CHECK ONE OR BOTH:		Certified <input type="checkbox"/> Noncertified <input type="checkbox"/>		FEDERAL BUREAU OF INVESTIGATION Project _____ of _____ (State) _____ (District) _____ (County) Sponsored by _____ (Name of United States and Department) Period from _____ to _____ Inclusive.												
Cite orders establishing (1) earnings (2) subsistence rates (1) No. _____ Date _____ (2) No. _____ Date _____				Pay roll No. _____ Page No. _____ Official project No. _____ Work project No. _____ Type of work symbol _____												
No. Line	Name of employee	Reg No.	Identifi- cation No.	Class	Monthly or 4-week rate	Normal hours assigned for pay roll period	Allowable time lost previously or not made up	Maxi- mum hours which can be earned	Number of hours earned or lost each day (10)	Time not allowable lost dur- ing this period (11)	Actual hours worked for which payroll is made (12)	Amount earned (13)	Deduct- ions for sub- sistence (14)	Net amount due (15)	Allocable time lost not made up (16)	Remarks Any facts affecting pay status shall be shown here (17)
1	(2)		(3)	(4)	(5)	(6)	(7)	(8)								
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Totals for this page																
<div style="display: flex; justify-content: space-between;"> <div> <p>Supervisory. A—Unskilled A. B—Unskilled B. I—Intermediate. S—Skilled. P—Professional.</p> </div> <div> <p>CERTIFICATE: I hereby certify that each of the persons whose names appear on this report has performed the services required by law and regulations during the period stated; that each was assigned to work on this project by the Division of Employment; that each service has been performed under my supervision; that, in the last of my knowledge, no person whose name appears above has credited for any period of absence in excess of that allowed by law and that the charges indicated on this time sheet are applicable to the project designated above.</p> </div> <div> <p>Computation O. A. Earnings verified Posted to earnings record Pay roll prepared</p> </div> </div>																

(This form printed in Washington)

Revised Oct. 23, 1942

Use of STATEMENT OF PAY ROLL DEDUCTIONS, WPA Form 516

Statement of
Pay Roll
Deductions,
WPA Form 516.

Statement of Pay Roll Deductions, WPA Form 516, shall be used to summarize the deductions to be made from the gross earnings of employees in work camps. A record shall be maintained to reflect the amount to be deducted from the gross earnings of each worker based on the number of days in camp and canteen service. On the basis of this record, *Statement of Pay Roll Deductions*, WPA Form 516, shall be prepared to reflect the pay roll ending date; the name and identification number of each worker; the amount of deduction for food and lodging, for canteen, and for emergency medical treatment, hospitalization, and burial; and the total deduction for each worker. The amount to be entered in the "Canteen" column shall represent the amount of coupon books or tokens issued to the worker. On the reverse side of the form shall be shown the number and denomination of each coupon book issued.

The total of the deductions for each worker shall be shown in column 14 of WPA Form 502c.

[illegible]

(This form to be mimeographed locally)

Revised Apr. 17, 1941

Timekeeping for Project Supervisory Employees

Time reports for project supervisory employees shall be maintained on WPA Forms 502 adapted to reflect the information required for the preparation of WPA Form 509 pay rolls.

WPA Form 502
Use for Project
Supervisory
Employees.

—Preparation.

Entries on WPA Form 502 shall be as follows:

Columns 2 Through 5.—Entries in these columns shall be made in accordance with the instructions prescribed on pages 4.1.018-4.1.020. The entry in column 5 shall be "SU" in all cases. The supervisory title may be entered in column 4 under the identification number. In the event that travel identification designations have been added to the classes and grades of project supervisory employees, pursuant to instructions contained on page 1.6.018, the symbol representing such designation shall be entered in column 4.

— — Columnar
Entries.

Column 6.—Enter the salary established for a 4-week fiscal period.

Columns 7, 8, and 9.—Leave blank.

Column 10.—Subline 1 shall be used to enter the hours lost due to voluntary absence, and subline 2 shall be used to enter the hours actually worked each day. The sum of sublines 1 and 2 for each day's entries shall always be equal to the scheduled hours for each day. The payment of salary on a 4-week fiscal period basis is dependent upon the establishment of schedules covering the required hours of work as shown on *Schedule of Salaries and Hours of Work for Project Supervisory Employees*, WPA Form 420. Time lost due to illness or other absence shall be shown as voluntary absence, as project supervisory employees are not entitled to sick or annual leave. Project supervisory employees may be in duty status, however, when project wage employees are not scheduled to work on the project or when allowable lost time is accruing. Such time in duty status shall be shown as time worked.

Absence of a project supervisory employee under any of the following conditions shall be credited as time worked. A full explanation of such credit shall be made in column 15.

1. When giving evidence requested by authorized agents of the Division of Investigation or officials of the State Work Projects Administration specifically designated by the State Administrator.
2. When time is lost by an injured employee on the day of the injury or on the day disability commences, provided the injury occurred or the disability commenced after the project workday or shift had begun, and hours lost by the injured employee after his return to work in order to secure medical treatment that cannot be obtained outside his working hours.
3. When transporting an injured or ill employee to a doctor, to a hospital, or to the injured employee's home during project working hours.
4. When subpoenaed to testify as a witness for the Government at Federal grand jury proceedings or at the trial of a case.
5. When subpoenaed to testify as a witness in an official capacity, or to produce official records in private or other litigation, or at other than Federal grand jury proceedings. In such cases the employee shall be instructed to collect the authorized witness fees and allowances for expenses of travel and subsistence and shall account for the total amount received to the Work Projects Administration. (Such total amount, if not in excess of the employee's actual travel and per diem expenses, shall be credited to the appropriation from which the expenses were paid. Any amount collected by the employee in excess of his actual expenses shall be deposited in the United States Treasury as "Miscellaneous Receipts.")
6. When registering with a local registration board or reporting for physical examination under the terms of the Selective Training and Service Act of 1940, as amended.

When a project supervisory employee is subpoenaed as a witness to testify neither as a witness of the Government nor in his official capacity, absence from the project during scheduled working hours shall be charged as voluntary absence.

Column 11.—Enter the number of days or decimal portion thereof lost due to voluntary absence or any other cause for which payment may not be made. A day shall be considered to consist of whatever number of hours may be scheduled for that day.

Column 12.—Enter the actual number of days for which payment is to be made for the pay roll period.

Column 13.—Enter the gross amount earned, computed by multiplying the rate per 4-week fiscal period shown in column 6 by a fraction of which the number of days in pay status, shown in column 12, is the numerator and 28 is the denominator.

A project supervisory employee shall be paid a salary per 4-week fiscal period for 28 days of service status and shall be shown on the time report (column 10) as being in service

Use of STATEMENT OF PAY ROLL DEDUCTIONS, WPA Form 516

Statement of
Pay Roll
Deductions,
WPA Form 516.

Statement of Pay Roll Deductions, WPA Form 516, shall be used to summarize the deductions to be made from the gross earnings of employees in work camps. A record shall be maintained to reflect the amount to be deducted from the gross earnings of each worker based on the number of days in camp and canteen service. On the basis of this record, *Statement of Pay Roll Deductions*, WPA Form 516, shall be prepared to reflect the pay roll ending date; the name and identification number of each worker; the amount of deduction for food and lodging, for canteen, and for emergency medical treatment, hospitalization, and burial; and the total deduction for each worker. The amount to be entered in the "Canteen" column shall represent the amount of coupon books or tokens issued to the worker. On the reverse side of the form shall be shown the number and denomination of each coupon book issued.

The total of the deductions for each worker shall be shown in column 14 of WPA Form 502c.

Federal Works Agency WPA Form 516 (Revised 10-26-40)		FEDERAL WORKS AGENCY WORK PROJECTS ADMINISTRATION			
STATEMENT OF PAY ROLL DEDUCTIONS					
Pay roll ending date _____					
Name of worker	Identification No.	Analysis of deductions			
		Food and lodging	Canteen	Emergency medical, hospital, burial	Total

(This form to be mimeographed locally)

Revised Apr. 17, 1941

Completion, Routing, and Preservation of Time Reports

Before certifying, the timekeeper shall total certain columns on each page of time reports for project wage employees.

Time Reports.
—Totaling
Columnar
Entries.

In the case of WPA Forms 502 and 502b, columns 7, 8, 9, 11, 12, 13, and 14 shall be totaled. The sum of columns 7 and 8 shall equal the total of column 9 and provide a proof of these columns. The sum of the totals of columns 11 and 12 shall be subtracted from the total of column 9 to prove the total of column 14. The totals of columns 12 and 13 may be used as proof of the hours and earnings columns of the completed pay roll, WPA Form 503.

— —WPA
Form 502.

In the case of WPA Form 502c, columns 7, 8, 9, 11, 12, 13, 14, 15, and 16 shall be totaled. The sum of columns 7 and 8 shall equal the total of column 9 and provide a proof of these columns. The sum of the totals of columns 11 and 12 shall be subtracted from the total of column 9 to prove the total of column 16. The total of column 14 shall be subtracted from the total of column 13 to prove the total of column 15.

— —WPA
Form 502c.

A summary listing the number of names, total hours worked, and amount earned for each page of the time report shall be shown on the last page, together with the grand totals. The inclusion of county subtotals on State- or area-wide time reports is optional. In the case of WPA Form 502c, there also shall be shown a summary of subsistence deductions, as follows:

—Preparation
of Summary.

Emergency medical treatment, hospitalization, and burial--- \$ _____

Food, lodging, and canteen----- \$ _____

Total----- \$ _____

Before the time report is certified, a diagonal line shall be drawn through the blank spaces remaining after any group of names. The last page of each time report shall be signed manually by the timekeeper and supervisory employee in charge of the project in the spaces provided therefor. In addition thereto, the timekeeper and supervisory employee in charge of the project shall complete the certification of time reports for project employees by inserting the number of persons and the total amount earned in the spaces provided.

—Certifica-
tion.

Time reports shall be prepared in the field in duplicate by timekeepers. The original time report shall be forwarded to the designated pay roll office at the end of the last project working day of the pay roll period. The timekeeper shall retain a copy of the time report and all subsidiary records on the project.

—Submission.

Care shall be exercised in the preservation of all time reports from which pay rolls are prepared. Such time reports provide a complete record of the workers' time for future reference and form the basis for adjudicating future claims.

—Necessity
for Careful
Preservation.

All underlying project time records are the property of the Work Projects Administration and shall be forwarded to the designated office of the State Division of Finance when a project is completed or suspended, where they shall be filed for reference purposes.

—Final
Filing.

Supplementary Time Reports

Supplementary Time Reports.

A supplementary time report is one which is used to adjust the time worked, or the amount paid an employee, and is submitted after the regular time report has been sent to the pay roll office. The report shall be prepared on the same type of time report form as was used for the regular time report.

— — Marked "Supplementary".

At the top of each supplementary time report the timekeeper shall write the word "Supplementary," and he shall complete the heading of the time report as prescribed for the regular time report.

— — In case of Adjusting Time Worked or Rate of Pay.

If the supplementary time report is to adjust the time worked or the rate of pay of an employee whose name was listed on the regular time report for the pay roll period, the timekeeper shall fill in all columns opposite the worker's name with the corrected information. On the line below the employee's name the information as shown on the original time report shall be entered in all columns. On the next line shall be entered the amount to be paid on the supplementary pay roll. The "Remarks" column shall show the reason why the supplementary time report is necessary.

— Additional Time Reports in Case of Omitted Name.

If a time report is submitted to cover the time of an employee whose name was omitted from the regular time report for the pay roll period, the caption "Omitted from regular time report" shall be written in column 2 of the time report immediately above the employee's name. The "Remarks" column of the time report shall contain an explanation of the omission from the original.

— Manner of Preparation.

Supplementary and additional time reports shall be completed, certified, and routed in the manner prescribed for regular time reports.

Revised Oct. 23, 1942

Revised Apr. 17, 1941

PART V. ADDITIONAL REQUIREMENTS FOR CONTROLLING EARNINGS OF PROJECT WAGE EMPLOYEES

The time record for project wage employees shall be maintained so as to control monthly earnings where the employee is reassigned to another project or where adjustments are necessary due to a change in the pay roll month ending date.

TRANSFER RECORD OF EMPLOYEE'S TIME UPON REASSIGNMENT, WPA Form 513

When a project wage employee is reassigned from one WPA project to another without interruption of employment, or when the services of a project wage employee are terminated, a transcript of the employee's time record for the current pay roll month on the releasing project shall be prepared on *Transfer Record of Employee's Time Upon Reassignment, WPA Form 513*. In the case of a reassignment without interruption of employment, the transcript shall be transmitted to the project to which the employee has been reassigned, or in the case of a termination, to the Division of Employment. Instructions relating to the preparation and routing of WPA Form 513 are set forth in the following subsections.

Transfer
Record of
Employee's
Time Upon
Reassignment,
WPA Form 513.

Federal Works Agency WPA Form 513	FEDERAL WORKS AGENCY WORK PROJECTS ADMINISTRATION																
TRANSFER RECORD OF EMPLOYEE'S TIME UPON REASSIGNMENT (All information based on records of project from which the employee is released)																	
1. _____ (Employee's name) _____ (Identification number)																	
2. Assignment work project No. _____ with project pay roll month ending _____																	
3. Occupation _____ Wage class _____																	
4. Normal monthly assigned hours current pay roll month _____																	
5. Hours worked current pay roll month _____																	
6. Hours lost current pay roll month that cannot be made up _____																	
7. Unworked hours that can be made up:																	
a. Unworked portion of current pay roll month's assigned hours _____																	
b. Unworked allowable hours at time of release _____																	
8. Hours worked on each of last 6 calendar days																	
(Signature of timekeeper)	<table border="1" style="display: inline-table; vertical-align: middle;"> <tr> <td>Date</td> <td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td>Hours worked</td> <td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>	Date								Hours worked							
Date																	
Hours worked																	
(Signature of project superintendent)	(Date)																
Where operation is based on 13-periods the term "pay roll month" shall be considered "a week fiscal period." To be prepared in an original and two copies at close of last work day on releasing project. Original to be given to the employee by the timekeeper on the present job with WPA Form 406, or to be sent to the Division of Employment attached to WPA Form 405. First copy to be sent to the Division of Finance. Second copy to be retained by the timekeeper preparing the form.																	

Preparation of WPA Form 513.—The timekeeper on the project from which the employee is being released shall be responsible for the preparation of WPA Form 513. The form shall be prepared at the close of the employee's last work day on the releasing project and shall be signed by the project timekeeper and by the project superintendent.

—Preparation.
—Responsibility.

All entries on the form shall be based on the time records of the releasing project and shall be obtained from the *Time Report for Personal Services—Work Projects, WPA Form 502*.

—Source of Entries.

WPA Form 513 provides spaces for showing the hours worked by the employee on the releasing project on each of the 6 calendar days immediately preceding the effective date of the reassignment or termination. This information will enable proper scheduling of the employee's hours of work on the project to which he is or may be reassigned in accordance with employment regulations relating to the maximum hours which may be worked during any work week.⁴

—Item 8.

Routing of WPA Form 513.—The form shall be prepared in triplicate. In the case of a reassignment, the original, together with the notification of the

—Routing.
—Employee's Copy.

⁴See appendix A, item 1-1.

reassignment (copy 2 of WPA Form 402), shall be given to the employee for delivery to the project to which he has been reassigned. In the case of a termination, the original shall be attached to copy 2 of WPA Form 403 and sent to the Division of Employment. Upon subsequent reassignment of the employee, the Division of Employment will transmit the form to the project to which the employee is reassigned.

— —Pay Roll
Unit Copy.

In all cases, the first copy of WPA Form 513 shall be sent to the appropriate pay roll unit of the Division of Finance, and the second copy shall be retained on the project on which the form was prepared.

—Use on New
Project.

The information contained in WPA Form 513 shall govern the project to which the employee is reassigned in determining the hours he may work during any period which may be affected by the hours he has worked on the project to which he was previously assigned.

PART V. ADDITIONAL REQUIREMENTS FOR CONTROLLING EARNINGS OF PROJECT WAGE EMPLOYEES

The time record for project wage employees shall be maintained so as to control monthly earnings where the employee is reassigned or where adjustments are necessary due to a change in the pay roll period ending date.

Calculation of Assigned Hours Upon Assignment, Reassignment, Reclassification, or Termination or Upon Restagging of Pay Roll Periods

Calculation of a project wage employee's normal assigned hours upon assignment, reassignment, reclassification, or termination or upon restagging of pay roll periods shall be made as prescribed in the following subsections. In addition the employee is entitled to the accumulated allowable lost time, instructions concerning which are contained on pages 4.1.019, 4.1.030, and 4.1.031.

Computation of
Adjustment of
Assigned Hours.

Assignment or Reassignment.—When a project wage employee is assigned, reassigned by transfer from another project, or reassigned after a period of separation, his normal assigned hours for the remainder of the 4-week fiscal period shall be the remaining scheduled hours of the new project.

—Upon Assign-
ment or Reas-
signment.

Reclassification.—When a project wage employee is reclassified to a different wage classification, his normal assigned hours under the new classification shall be the remaining scheduled hours of the project.

—Upon Reclas-
sificatio

Termination.—When a project wage employee is to be separated from employment before the end of the 4-week fiscal period, his normal assigned hours for the 4-week fiscal period shall be his scheduled hours up to the time of separation.

—Upon Termi-
nation.

Restagging Pay Roll Periods.—When project pay roll periods are restagged, the following formula shall be used to determine the project wage employees' normal assigned hours during the remainder of the new 4-week fiscal period. The number of days from the beginning date of the old 4-week fiscal period to the ending date of the new 4-week fiscal period shall be known as the "adjustment period." The workers shall be entitled to work during the adjustment period an appropriate part of their normal assigned hours plus allowable hours.

—Upon Restag-
gering of Pay
Roll Periods.

$$\begin{array}{c} \text{Normal} \\ \text{assigned} \\ \text{hours for} \\ \text{4-week} \\ \text{fiscal} \\ \text{period} \end{array} \left\{ \begin{array}{c} \text{Multi-} \\ \text{plied} \\ \text{by} \end{array} \right\} \left\{ \begin{array}{c} \text{Number of} \\ \text{days in} \\ \text{adjustment} \\ \text{period} \\ \text{(divide)} \\ \text{28 days} \end{array} \right\} \text{Minus} \left\{ \begin{array}{c} \text{Hours} \\ \text{consumed} \\ \text{(worked} \\ \text{\& lost)} \\ \text{(col. 11} \\ \text{plus} \\ \text{col. 12)} \end{array} \right\} \text{Equals} \left\{ \begin{array}{c} \text{Number of} \\ \text{normal as-} \\ \text{signed hours} \\ \text{for the re-} \\ \text{mainder of} \\ \text{the new 4-} \\ \text{week fiscal} \\ \text{period} \end{array} \right\}$$

— --Formula.

All fractional computations under the above formula shall be made to the nearest hour.

— --Fractions.

Example: A project which has a 4-week fiscal period beginning the 11th and ending the 7th is restagged on the 24th to a fiscal period beginning the 17th and ending the 13th. The adjustment period begins the 11th of one month (a 31-day month) and runs through the 13th of the following month, a total of 34 days. A worker at the time of restagging has consumed 56 hours and has no allowable hours to his credit. This problem would be worked out as follows on the basis of the above formula.

— --Example.

$$120 \times 34/28 = 56 = 90 \text{ (computation to nearest hour)}$$

Computation of Allowable Hours Accruing to Project Employees Assigned Simultaneously at Two Occupations Falling in Different Wage Classifications

Dual
Assignment.
—Computation
for
Allowable
Hours.

In all such cases accrued allowable hours shall not be segregated as to the dual assignment classifications. The employee shall be permitted to work out all allowable hours at either of the occupations to which he is assigned.

—Computation
for Reclasi-
fication.

In the event of reclassification from dual assignments, allowable hours shall be carried forward without conversion to the classification to which the employee is assigned, provided it is one of the two classifications that made up the dual assignment. In the event that reclassification involves either a higher or lower classification than either of the two dual assignment classifications, the allowable hours shall be considered to have accrued in the higher of the dual classifications and converted in accordance with instructions contained on page 4.1.031.

Adjustment of Allowable Lost Time Upon Reassignment to a Different Wage Class

When a project wage employee is reassigned to a different wage class and has accumulated allowable lost time under his previous assignment which he has not made up, the accumulated allowable lost time shall be adjusted to permit the employee to receive at the new rate of pay approximately the same earnings he would have received for the allowable hours at the old rate.

Computation
of Adjustment
Upon Reassign-
ment to a
Different
Wage Class.

Example: A project wage employee who had accumulated 20 allowable hours under an assignment with earnings of \$37 per 4-week fiscal period would be entitled to earn \$6.16 in "make-up time." Upon reassignment to an occupation with monthly earnings of \$51, the employee would be entitled to sufficient allowable hours at the new rate to enable him to earn approximately \$6.16. In this example, the employee's allowable hours should be adjusted to 14.

--Example.

The allowable hours as adjusted shall be entered in column 8 of the *Time Report for Personal Services—Work Projects*, WPA Form 502. If the adjusted amount entered is in excess of 65, a line shall be drawn through the entry, and the figure 65 shall be entered in column 8 above the lined-out figure.

Entries of
Adjustment on
WPA Form 502.

PART VI. TIMEKEEPING FOR OTHER CLASSES OF EMPLOYEES

Provisions governing timekeeping for other than project employees are prescribed in the following instructions.

Timekeeping for Administrative Employees

Instructions for the maintenance of attendance records for administrative employees are contained below.

Maintenance of
Attendance
Records for
Administrative
Employees.

Time reports for administrative employees shall be maintained on WPA Form 502 or on some other type of attendance record. If WPA Form 502 is used, columns 2, 3, and 4 shall be used to record the name, sex, and title of the employee. The days worked shall be checked in subline 2 of column 10. Periods of annual leave shall be designated by the letter "A" and periods of sick leave by the letter "S." Column 12 shall be used to record the number of days in pay status. Column 15 shall be used to record dates of appointment, change in status, termination, and dates for which payment is not to be made.

—Use of WPA
Form 502 or
Other Time
Record.

A time report or attendance record shall be maintained by each office having immediate jurisdiction over administrative employees.

—Where
Maintained.

Appropriate entries and explanations shall be made for authorized absence of administrative employees while on annual or sick leave or while in travel status. Entries for unauthorized absence shall be recorded and explained in order that necessary deductions may be made when the pay roll is prepared.

—Entries.

Timekeeping for Employees Paid From the Supply Fund Account

Timekeeping for Employees Paid From the Supply Fund Account.

— Separate Types of Time Reports.

Timekeeping for employees paid from the supply fund account shall be the responsibility of the Division of Finance and Control. Supply fund timekeeping personnel shall be responsible to the local Property Accountant.

Separate time reports shall be maintained for each of the following groupings of employment classifications within the supply fund (see page 3.3.011 of the Manual):

1. Project wage employees
2. Project supervisory employees and special nonsupervisory employees
3. Appointive employees

Under item 2, the symbol "SN" shall be used on all pertinent documents to designate the special nonsupervisory employees. Under item 2, show in column 4 of WPA Form 502 the identification number of the employee in the upper portion of the space, and below that the occupation, class, and grade to which he is assigned.

— Maintenance of Time Records.

Time records as prescribed in this chapter shall be maintained for each warehouse and shall embrace all activities such as general and direct services. This record shall be the basis for certifying *Time Report for Personal Services—Work Projects*, WPA Form 502, for payment of employees and control of allowable hours of work.

— — Record for Each Activity.

— — Recapitulation on WPA Form 502.

Subsidiary time records shall be maintained to record the duration, rate, and value of time worked by each employee. Appointive employees are paid by means of Standard Form 1013 and are chargeable to general service or direct service accounts according to classification of services. Time records for other supply fund employees shall reflect time worked on (a) general service activities and (b) each direct service activity. The total amount thus recorded as chargeable to each account shall be shown as a recapitulation on the last sheet of the *Time Report for Personal Services—Work Projects*, WPA Form 502, as a basis for distribution of the pay roll charge to the several accounts. This distribution shall be shown as follows:

Distribution of labor charges between accounts

General service----- \$ _____

Direct service:

Account No. _____ \$ _____

Account No. _____ \$ _____

Account No. _____ \$ _____

Total direct service----- \$ _____

Total----- \$ _____

The information on the subsidiary time records shall be made available to the warehouse superintendent or his cost clerk for the determination of labor costs for individual items of work.

— — — Transfers Between Activities.

Where employees are moved from one supply fund activity to another, the warehouse superintendent or his authorized representative will furnish a notice of such action to the timekeeper. These transfer notices will show the time of day that the transfer is made to the nearest half hour.

— — — Individual Time Record.

When supply fund employees are required to work at locations away from the warehouse, individual time reports shall be submitted and shall be certified by the employee and his supervisor. Where an employee is required to perform extended services for an operating project or an administrative unit, the timekeeper on the project or unit shall also certify to the employee's time record.

PART VII. TIMEKEEPING AND BILLING FOR CONTRACTUAL EQUIPMENT SERVICES

The Division of Finance and Control is responsible for the maintenance of accurate records of the earnings of equipment under rental contract to the Work Projects Administration and for the preparation of vouchers covering payments to vendors of such equipment. The instructions set forth on pages 4.1.035-4.1.0481 deal with the reporting by project and warehouse timekeepers of the earnings of contractual equipment and with the preparation and submission of vendors' invoices. Instructions relating to the preparation of *Public Voucher for Equipment Rental*, WPA Form 768, are set forth on pages 4.2.053-4.2.055.

Responsibility
for
Contractual
Equipment
Timekeeping.

The responsibilities of project and warehouse timekeepers with respect to contractual equipment include (1) the maintenance of accurate records of the earnings of such equipment and (2) the reporting of such earnings. The forms provided for this purpose are *Field Time Report of Equipment Rental Services*, WPA Form 508b; *Time Report and Record of Equipment Rental Services*, WPA Form 508; *Daily Production Report of Contractual Equipment Services*, WPA Form 767; and *Report of Accrued Equipment Rental*, WPA Form 776. Instructions relating to the use and preparation of these forms are set forth on the following pages.

—Timekeeper's
Responsibility.

Regulations governing the rental of equipment are prescribed in chapter 9, volume II, of the Manual. The standard bases of rental prescribed are outlined below. The information to be provided persons maintaining records of and reporting the services rendered by contractual equipment is outlined on page 4.1.038.

Specific
Instruction
Reference.

Vendors shall bill the Work Projects Administration on predesignated dates (at least semimonthly) for the services rendered by contractual equipment on (1) *Invoice for Rental of Trucks, Teams, and Equipment—Time Rate Basis*, WPA Form 765, for equipment rented on a broken-time or straight-time basis; and (2) *Invoice for Rental of Trucks, Teams, and Equipment—Production Basis*, WPA Form 766, for equipment rented on an output basis. Instructions relating to the preparation of WPA Forms 765 and 766 are set forth on pages 4.1.045-4.1.048.

Billing by
Vendors.

For the assistance of vendors in preparing invoices for rented equipment, copies of time and production reports are furnished as receipts for their services (see pages 4.1.0381 and 4.1.043). Routine questions relative to the proper placement of information of the invoice may be answered by any WPA employee and such assistance shall be made readily available to the vendor. Any WPA employee, other than the one directly responsible for reporting the earnings of the contractual equipment under question, may assist the vendor in preparing the required invoice. When necessary by reason of the vendor's inability to prepare his own invoice, such assistance may be given to the extent of preparing the invoice for the vendor's signature.

Copies of
Time Reports
to Vendors.

Assistance
to Vendors in
Preparing
Invoices.

Bases for Rental of Equipment

Three bases for the rental of equipment; namely, (1) broken-time basis, (2) straight-time basis, and (3) output basis, are prescribed in chapter 9, volume II, of the Manual. The general provisions of each of these bases with respect to payment of rental are outlined in the following subsections.

Three Bases for
Contracting
Equipment
Rental.

Broken-Time Basis.—The use of equipment rented on a broken-time basis may be temporarily discontinued or suspended during the rental period upon notice to the vendor or his representative in advance by an authorized representative of the Work Projects Administration.

—Broken-Time
Basis.

- —Use of. The broken-time basis may be used for the rental of equipment either with or without operating personnel. When equipment is rented on a broken-time basis with operating personnel, the rental charge is fixed at a rate per hour and is payable for all time during which the equipment is in use. In such cases the equipment shall be construed as "in use" when it is available with operating personnel for designated WPA operations pursuant to the instructions of an authorized representative of the Work Projects Administration.
- —Rental Rate. When equipment is rented on a broken-time basis without operating personnel, the charge for the use of the equipment is fixed at a rate per day. The rental charge is payable for a full day on each day during which the equipment is in use.
- —Specific References. The instructions relating solely to the broken-time basis of rental which are to be included in contracts for the rental of equipment on such basis, (1) with operating personnel and (2) without operating personnel, are set forth in chapter 9, volume II, of the Manual.
- —Straight-Time Basis. **Straight-Time Basis.**—Where the straight-time basis of rental is prescribed in the contract, the charge for the use of the equipment accrues continuously for each calendar day during the rental period. The term "rental period" is defined as that period beginning on the date of delivery and ending on the date of the release of the equipment. Under indefinite quantity contracts there may be more than one rental period.
- —Use of. The straight-time basis may be used for the rental of equipment either with or without operating personnel. When equipment is rented on a straight-time basis with operating personnel, the total rental payable is based on three charges; namely, (1) an equipment charge per day covering the use of the equipment only, (2) a personnel charge per hour covering the services of the operating personnel, and (3) a supply charge per hour covering the furnishing of any fuels, lubricants, and supplies by the contractor. The equipment charge is payable in full for each calendar day during the rental period, but the personnel and supply charges do not accrue during temporary suspensions of the use of the equipment.
- —Rental Rate. When equipment is rented on a straight-time basis without operating personnel, the charge for the use of the equipment is fixed at a rate per day which is payable in full for each calendar day during the rental period.
- —Specific References. The instructions relating solely to the straight-time basis of rental which are to be included in contracts for the rental of equipment on such basis, (1) with operating personnel and (2) without operating personnel, are set forth in chapter 9, volume II, of the Manual.
- —Output Basis. **Output Basis.**—The output basis of equipment rental provides for the payment of rental on the basis of accomplished units of work. The rental charge per designated unit of work covers (1) the use of the equipment, (2) the services of operating personnel, (3) necessary fuels, lubricants, and supplies, and (4) deliveries and removals to and from the job site during the rental period.
- —Instruction References. Instructions relating to the output basis of rental are prescribed in chapter 9, volume II, of the Manual.

In addition to the regulations contained in chapter 9, volume II, of the Manual, with respect to the accrual of rental on contractual equipment, standard provisions for all equipment rental contracts will provide for either of the following stipulations based upon whether such equipment is rented with or without operating personnel:

--Deductions
for Operating
Time Lost for
Repairs.

Equipment Rented With Operating Personnel.—In the event that the equipment while in operation is idle for a total of 30 minutes or more during any given operating shift due to circumstances beyond the control of the Government, the rental charges shall not accrue for any idle time accruing in that shift due to such circumstances.

--Rental of
Equipment With
Operating
Personnel.

Equipment Rented Without Operating Personnel.—The rental charge shall not accrue for time during which the equipment cannot be operated efficiently, and is not operated, by reason of its having been furnished with defective or badly worn parts, or by reason of the vendor's failure to keep the equipment in proper repair when required to do so by the contract.

--Rental of
Equipment
Without
Operating
Personnel.

Timekeepers shall refer to the specific contract for a complete statement of the conditions affecting the amount of time for which rental is payable.

Revised Oct. 23, 1942

Information Required by Timekeepers for Contractual Equipment

**Information To
Be Supplied
Timekeepers.**

—General.

The responsibilities of project and warehouse timekeepers with respect to the recording and reporting of the earnings of contractual equipment require that such timekeepers be supplied with all pertinent information relating to the basis of rental and use of the equipment. ~

**—Specific
Documents.**

Information relating to the basis of rental of a particular item of equipment shall be furnished the timekeeper either in the form of (1) a copy of the invitation for bids constituting the particular contract in question, (2) copies of standardized contract provisions relating to payment of rental for equipment rented under each of the three standard bases prescribed in chapter 9, volume II, of the Manual, or (3) purchase order when complete with information contained on contract. Where plan (2) is adopted, the warehouse requisition clerk shall be responsible for furnishing the timekeeper with information as to any deviations from the standard contract provisions relating to the payment of rental which may be authorized for a particular contract by the Chief Engineer, Washington, D.C.

**—Other
Specific
Reports, etc.**

In addition to information as to the basis of rental, the responsible timekeeper shall be supplied with, or shall have ready access to, copies of pertinent reports; orders and notices of the receipt, movement, and release of the equipment, including notices to the vendor or his representative of the suspension or resumption of use of the equipment during the rental period; and orders to operators which cause the equipment to be removed from the immediate supervision but not from the responsibility of the timekeeper. Copies of purchase orders for rented equipment also shall be supplied or made readily accessible to timekeepers, although this will not be necessary for a project timekeeper recording and reporting the services of contractual equipment subrented from the warehouse. In such cases, the information contained on the purchase order is provided on WPA Form 740a.

Revised Oct. 23, 1942

Use of TIME REPORT AND RECORD OF EQUIPMENT RENTAL SERVICES, WPA Form 508

The earnings of contractual equipment rented on a broken-time or straight-time basis shall be reported on predesignated dates, at least semimonthly, to the Division of Finance through the local Property Accountant, on *Time Report and Record of Equipment Rental Services*, WPA Form 508. Instructions relating to the reporting of earnings of contractual equipment rented on an output basis are set forth on pages 4.1.043-4.1.044.

Report on WPA Form 508.

Where contractual equipment rented on a broken-time or straight-time basis is charged directly to an operating project, the project timekeeper shall be responsible for the preparation and submission of WPA Form 508. Where such equipment is rented by the warehouse, either for use at the warehouse or for subrental to operating projects, the warehouse timekeeper shall be responsible for the preparation and submission of WPA Form 508. The responsibility of a timekeeper for recording and reporting the earnings of contractual equipment on WPA Form 508 shall begin upon receipt of a copy of the *Purchase Order*, Treasury Form A-7.

—Responsibility of Project Timekeeper.

WPA Form 508 shall be prepared in duplicate for each reporting period during which contractual equipment earnings have accrued. When prepared by a project timekeeper, the report shall be signed by the timekeeper and the project superintendent. When prepared by the warehouse timekeeper, the report shall be signed by the timekeeper and the warehouse superintendent or his designated representative. The original of the report shall be submitted to the local Property Accountant. The duplicate copy shall be retained by the initiating timekeeper.

—General Provisions on Preparation.

Instructions relating to the preparation of WPA Form 508 are set forth on the following pages.

FEDERAL WORKS AGENCY WPA Form No. 508 (Revised 8-16-50)		TIME REPORT AND RECORD OF EQUIPMENT RENTAL SERVICES													
Equipment of— Vendor <input type="checkbox"/> Sponsor <input type="checkbox"/> Supply fund <input type="checkbox"/>		FEDERAL WORKS AGENCY		Project		Sponsored by		Period from		to		, inclusive.		Type of work symbol	
		Agency—WORK PROJECTS ADMINISTRATION of		(State) (Local office) (Country)		(Description and location of project)		(Name of public body and department)							
		Voucher No. _____		Page No. _____		Official project No. _____		Work project No. _____							
Line No.	Name and address of owner	Purchase order No.	Rental basis	Description	Daily rental or time (6)	Total accrued units (7)	Rate per unit (8)	Amount to be paid (9)	Line No.						
(1)	(2)	(3)	(4)	(5)					(10)						
1															
									16						
Approved as to accuracy _____ Timekeeper.										Totals for this page, _____					
Certification is hereby made that the equipment rental services as shown on this report were requisitioned in the prescribed manner; that the names of the persons and the digital rates shown on this report are in agreement with the respective purchase orders; that the services were performed in accordance with the provisions of the purchase orders; and that no vendor whose name appears above is credited for any period of time for services in excess of those actually performed; and that the total of this report is chargeable to the above project.															
										Project Superintendent. _____					
										Rates verified _____ Computations O. K. _____ Voucher prepared _____					

Preparation of TIME REPORT AND RECORD OF EQUIPMENT RENTAL SERVICES, WPA Form 508

Preparation of WPA Form 508.

The entries required in the heading of *Time Report and Record of Equipment Rental Services*, WPA Form 508, are self-explanatory. With the exception of "Voucher No.," "Page No.," and "Period," the information required for entries in the heading is available on *Project Description Card*, WPA Form 764. The space provided for "Voucher No." shall be reserved for completion by the pay roll office.

—Grouping of Equipment.

All items of equipment belonging to one owner-vendor shall be grouped together on the time report, although separate entries shall be made to show the earnings of each piece of equipment. In such instances, only one listing of the vendor's name and address is necessary.

Detailed Instruction References.

Detailed instructions relating to the columnar preparation of WPA Form 508 for contractual equipment rented on (1) broken-time basis with operator, (2) broken-time basis without operator, (3) straight-time basis with operator, and (4) straight-time basis without operator, are set forth in the following subsections. The general provisions of each of these bases with respect to payment of rental are outlined on pages 4.1.035-4.1.037.

Recording "Actual Operating Time."

It is to be noted that the hours of "actual operating time" to be reported in column 6 of WPA Form 508 when equipment is rented on a broken-time basis without operator or on a straight-time basis (see instructions in subsections), do not enter into the timekeeper's computation of earnings. The information as to "actual operating time" will be used to determine at the end of the rental period whether the vendor is entitled to extra compensation by virtue of the equipment having been actually used in excess of the use estimated in the rental contract.

Broken-Time Basis With Operator.

Columnar Preparation of WPA Form 508 for Equipment Rented on Broken-Time Basis With Operator.

—Columnar Preparation.

Columns 2 and 3.—Enter the name and address of the owner, the contract number and date, and number of purchase order.

Column 4.—Enter "Broken time with operator."

Column 5.—Enter identifying information, including the type.

Column 6.—Entries in the subcolumns of column 6 shall show for each day the number of hours for which rental is payable in accordance with the terms of the contract. Such payable rental time shall be shown in hours and quarter hours; e.g., 5, 4½, 6¾, 7½.

Column 7.—The entry in this column shall be the sum of the entries in the subcolumns of column 6.

Column 8.—Enter the rental rate per hour.

Column 9.—The amount to be paid shall be computed by multiplying the entries in columns 7 and 8.

Broken-Time Basis Without Operator.

Columnar Preparation of WPA Form 508 for Equipment Rented on Broken-Time Basis Without Operator.

—Columnar Preparation.

Columns 2 and 3.—Enter the name and address of the equipment owner and the purchase order number, respectively, as provided on the purchase order.

Column 4.—Enter "Broken time without operator" on the upper subline. On the lower subline, enter "Actual operating time."

Column 5.—Enter identifying information, including the type.

Column 6.—On the upper subline, opposite the entry "Broken time without operator," enter an "X" for each day that the equipment is in use as determined by the terms of the contract. On any day where operating time was lost due to the fault of the vendor or to the necessity of making repairs for which the vendor is responsible, the amount of such lost operating time shall be deducted from the number of hours stated in the rental contract as comprising the contemplated work day for the equipment, and the amount of time payable on such day, if any, shall be shown as a fraction of 1 day. If no rental is payable on any day for such reason, an "0" shall be entered. An asterisk or similar reference mark shall be provided in connection with such entries, making reference to an explanation of the deduction which shall be provided at the bottom of the same page.

On the lower subline, opposite the entry "Actual operating time," there shall be shown for each day the number of hours that the equipment actually was used on that day.

Column 7.—On the upper subline, enter the number of days (and fractions thereof if a deduction has been recorded in column 8) for which the rental charge is payable.

Column 8.—On the upper subline, enter the rental rate per day.

Column 9.—The amount to be paid shall be computed by multiplying the entry on the upper subline of column 7 by the entry in column 8.

Columnar Preparation of WPA Form 508 for Equipment Rented on Straight-Time Basis With Operator.—Two lines shall be used for each item of equipment rented on a straight-time basis with operator, in order that adequate space may be available for the several entries required in columns 4, 6, 7, 8, and 9.

Straight-Time
Basis With
Operator.

—Columnar
Preparation.

Columns 2 and 3.—Enter the name and address of the equipment owner and the purchase order number, respectively, as provided on the purchase order.

Column 4.—The specific entries to be made on the four sublines are as follows: (1) "Straight time with operator," (2) "Personnel charge," (3) "Supply charge," and (4) "Actual operating time."

Column 5.—Enter identifying information, including the type.

Column 6.—On the subline opposite the entry "Straight time with operator," the subcolumns of column 6 shall be used to show the accrual of the equipment charge in accordance with the terms of the contract. Such accrual shall be shown by entering "X" for each calendar day of the reporting period which is included in the rental period, except where deductions are to be made for lost operating time due to the fault of the vendor or the operating personnel or to the necessity of making repairs. In such cases, the deduction shall be shown and explained in accordance with the instructions provided in subsection above relative to entries in column 6.

On the subline opposite the entry "Personnel charge," the subcolumns shall be used to show the accrual of the personnel charge in accordance with the terms of the contract. Such accrual shall be shown by entering the number of hours that the equipment was in use on each day.

The accrual of the supplies charge shall be shown in the subcolumns on the subline opposite the entry "Supplies charge." The number of hours for which the charge is payable, in accordance with the terms of the contract, shall be shown for each day.

On the subline opposite the entry "Actual operating time," there shall be shown for each day the number of hours that the equipment actually was used on that day.

Column 7.—The totals of the entries in column 6 shall be shown on the sublines of column 7.

Column 8.—The three rental rates shall be shown in this column on the appropriate sublines.

Column 9.—The amounts obtained by multiplying the respective entries in columns 7 and 8 shall be entered in this column and totaled.

Columnar Preparation of WPA Form 508 for Equipment Rented on Straight-Time Basis Without Operator.

Straight-Time
Basis Without
Operator.

—Columnar
Preparation.

Columns 2 and 3.—Enter the name and address of the equipment owner and the purchase order number, respectively, as provided on the purchase order.

Column 4.—Enter "Straight time without operator" on the upper subline. On the lower subline, enter "Actual operating time."

Column 5.—Enter identifying information, including the type.

Column 6.—On the upper subline, opposite the entry "Straight time without operator," enter "X" for each calendar day of the reporting period which is included in the rental period, except when deductions are to be made for lost operating time due to the fault of the vendor or to the necessity of making repairs for which the vendor is responsible. In such cases, the deduction shall be shown and explained in accordance with the instructions provided in subsection above relative to entries in column 6.

On the subline opposite the entry "Actual operating time," there shall be shown for each day the number of hours that the equipment actually was used on that day.

Column 7.—The totals of the entries in column 6 shall be shown on the sublines in column 7.

Column 8.—On the upper subline, enter the rental rate per day.

Column 9.—On the upper subline, show the amount to be paid, computed by multiplying the total accrued number of days by the rental rate per day.

Revised Apr. 6, 1941

Use and Preparation of Daily Production Report of Contractual Equipment Services, WPA Form 767

The earnings of contractual equipment rented on an output basis shall be reported semimonthly to the local Property Accountant of the Division of the Division of Finance and Control on *Daily Report of Contractual Equipment Services, WPA Form 767*. It is to be noted that the output basis of rental may not be used where equipment is rented by the warehouse for subrental to operating projects. (See chapter 9, volume II, of the Manual.) There may be types of production work for which WPA Form 767 will not be adaptable for reporting purposes, as for instance, the removal of material, the volume of which can only be determined by physical measurement or by cross sectioning calculations. In such instances *Receipt for Property or Services, WPA Form 741*, shall be prepared and certified by a representative of the operating division to report the receipt of the contracted services in lieu of WPA Form 767. WPA Form 741 thus becomes the receiving document underlying *Public Voucher for Equipment Rental, WPA Form 768*.

Daily Report
on Output
Basis
Equipment.

—WPA Form 767

A separate WPA Form 767 shall be prepared by the responsible project or warehouse timekeeper for each day during which contractual equipment services on an output basis are performed. The report shall be prepared in triplicate and at the close of the day the first copy shall be given to the contractor or his representative. At the close of the reporting period, the originals shall be sent to the local Property Accountant. The triplicate copies shall be retained by the initiating timekeeper.

—Copies
and Routing.

WPA Form No. 767 <small>First approved by Comptroller General, U. S. April 17, 1939</small>		FEDERAL WORKS AGENCY WORK PROJECTS ADMINISTRATION		DAILY PRODUCTION REPORT OF CONTRACTUAL EQUIPMENT SERVICES			
State _____		Area or district _____		Date _____			
Contractor _____				O. P. No. _____			
Address _____				W. P. No. _____			
Equipment _____		(Kind) (Make) (Year) (License No.)					
Capacity _____		(Manufacturer's rated capacity or State Registration) (Serial No.)					
Type of material hauled _____				P. O. No. _____			
Trip No. (1)	Tons Cu. yds. (Check one) (2)	Distance in miles (3)	Ton-miles Cu. yd. miles (Check one) (4)	Rate (5)	Amount (6)	Signatures	
	Contractor or representative (7)		Timekeeper or delivery clerk (8)				
Total, _____							
Approved as to accuracy _____ (Timekeeper)							
I hereby certify that the services listed above were performed as noted and the information shown is just and correct.							
_____ (Contractor or representative)							
<div style="border: 1px solid black; padding: 5px;"> Rates verified _____ Computation O. K. _____ Invoice checked _____ </div>							

WPA Form 767 shall be prepared in accordance with the following instructions:

—Heading
and Columnar
Preparation.

Heading.—The entries required in the heading of the form are self-explanatory. The name and address of the contractor, the capacity of the equipment, and the purchase order number shall be taken from the copy of the *Purchase Order, Treasury Form A-7*.

Column 1.—A separate line shall be used for each load-going trip, and this column shall be used to record the number assigned to each trip.

Column 2.—Enter the tons or cubic yards hauled on each load, as determined by the box capacity or fraction thereof.

Column 3.—Enter the load-miles of each trip. This may be expressed in measured miles or in average miles where the point of loading or dumping varies.

Column 4.—The appropriate block in the heading of this column shall be checked to indicate the basis of payment of rental prescribed in the rental contract.

The body of this column shall be used to enter the ton-miles or cubic-yard-miles for each trip, determined by multiplying the load, in column 2, by the distance, in column 3.

Column 5.—Enter the rental rate prescribed in the rental contract.

Column 6.—Enter the amount to be paid for each load-trip, determined by multiplying the amount shown in column 4 by the entry in column 5.

Column 7.—The entries for each load-trip shall be acknowledged by the signature of the contractor or his representative. This applies to the distance and load rather than the amount which may be computed later.

Column 8.—The entries for each load also shall be acknowledged by the signature of the timekeeper or other duly designated representative of the operating division of the Work Projects Administration.

—Totaling.

At the close of the day, columns 4 and 6 shall be totaled. The original and each copy of the report shall be signed by the contractor or his representative and approved as to accuracy of computations and totals by the timekeeper. In addition to the foregoing signatures, the following certification shall be made by the project superintendent or other supervisory person in charge of the project:

I certify that the above-described services
have been received as stated.

(Title)

Revised Oct. 23, 1942

**Preparation of INVOICE FOR RENTAL OF TRUCKS, TEAMS AND EQUIPMENT—TIME
RATE BASIS, WPA Form 765**

Vendors renting equipment to the Work Projects Administration on a broken-time or straight-time basis shall bill the Work Projects Administration for the use of the equipment on *Invoice for Rental of Trucks, Teams and Equipment—Time Rate Basis, WPA Form 765*. Each invoice shall be prepared in quintuplicate and submitted to the local Property Accountant at the close of each semimonthly pay period. Separate invoices shall be prepared for equipment assigned under separate purchase orders. Instructions relating to the examination and distribution of the invoices are prescribed on pages 4.2.053-4.2.055.

Vendor's
Invoice,
WPA Form 765.

WPA Form 765 shall be prepared in accordance with the following instructions: —Preparation.

Heading.—With the exception of the spaces provided for "Bureau voucher No." and "For use of administrative office," the heading of the form shall be completely filled in by the vendor.

Column 1.—Each piece of equipment shall be described in this column in the same manner as it is described in the purchase order.

For each piece of equipment rented on a broken-time basis with operator, there shall be entered the dates on which rental accrued, together with the number of hours each day for which rental is payable; e.g., 8—4 hours, 9—8 hours, 10—6 hours.

For each piece of equipment rented on a broken-time or straight-time basis without operator, there shall be entered the dates on which rental accrued; e.g., "September 8, 9, 10, 11," etc., or "September 8 through 12."

For each piece of equipment rented on a straight-time basis with operator, the accrual of each of the three rental charges shall be shown separately; i.e., the dates on which the equipment charge accrued shall be shown and also the dates and hours for which the personnel and supply charges are payable.

Column 2.—The total number of days or hours for which the corresponding rental charge is payable shall be entered in this column.

Column 3.—The applicable rental rate shall be shown in this column.

Column 4.—Enter the amount earned, computed by multiplying the respective entries in columns 2 and 3. In the case of equipment rented on a straight-time basis with operator, the amounts earned by each of the three rental charges shall be subtotaled in this column. Entries in column 4 shall be totaled in the space provided.

In the case of equipment rented on a straight-time basis where the contract provides for payment of a delivery and removal charge, the vendor shall claim

—In Case of
Delivery and
Removal Charge
on Straight-
Time Basis.

<p>WPA Form No. 765 Form approved by Comptroller General, U. S. April 17, 1939</p>	<p>FEDERAL WORKS AGENCY WORK PROJECTS ADMINISTRATION INVOICE FOR RENTAL OF TRUCKS, TEAMS, AND EQUIPMENT TIME RATE BASIS</p>	<p>Page _____ of _____ pages Bureau voucher No. _____ Date of invoice _____ Terms: _____ Discount _____ % _____ days</p>
<p>Contractor _____ P. O. address _____ (Street) _____ (Town) _____ (State) Period from _____ to _____, inclusive</p>		<p>FOR USE OF ADMINISTRATIVE OFFICE Contract No. _____ Purchase order No. _____ Date of purchase order _____ Date of receipt of invoice _____ Official project No. _____ Work project No. _____ County _____ WPA district No. _____</p>
<p>Type of equipment—capacity—serial number—license number and detail of days or hours worked (Separately for each piece of equipment) (1)</p>	<p>Number of days or hours equipment used (2)</p>	<p>Rate (3)</p>
		<p>Amount (4) Dollars Cents</p>
		<p>Total,</p>
<p>I certify that the above bill, consisting of _____ pages, is correct and just, and that payment therefor has not been received. I further certify that the stipulations required by law and/or under contract, etc., with respect to wages, rights, and hours of work of employees have been complied with.</p>		
<p>(Signed) _____ Per _____ Title _____</p>		

the delivery charge on his first invoice and the removal charge on his last invoice. The charge shall be shown by entering "Delivery charge" (or "Removal charge") in column 1 and entering the amount payable in column 4 on the same line.

—Claim for
Overtime
Compensation.

In the case of equipment rented on a broken-time basis without operator or on a straight-time basis, where the total hours of actual operating time of the equipment during the rental period exceed the use estimated in the rental contract, the vendor's claim for "overtime compensation" shall be made on the final invoice presented. In such cases, the vendor shall show the total hours of use estimated in the rental contract and the total hours of actual operating time, and the rate and amount payable for the excess hours.

—In Cases
Subject to
Discount.

Where payments are subject to discounts, the total of the amounts entered in column 4 shall be entered above the line provided for "Total," and the word "Gross" shall be inserted to the left of such total. The amount of the discount shall be shown directly below the gross total, prefixed by the word "Discount," and the "Net amount due" (gross amount less discount) shall be entered in column 4 on the line provided for "Total."

—Certifica-
tion.

Regardless of where the invoice is prepared, the certification at the bottom of the form shall be executed by the vendor or his agent. If accomplished by an agent, his title shall be shown. No WPA employee shall serve as the vendor's agent.

Preparation of INVOICE FOR RENTAL OF TRUCKS, TEAMS AND EQUIPMENT—PRODUCTION BASIS, WPA Form 766

Vendors renting equipment to the Work Projects Administration on an output basis shall bill the Work Projects Administration for the use of the equipment on *Invoice for Rental of Trucks, Teams and Equipment—Production Basis, WPA Form 766*. Each invoice shall be prepared in quintuplicate and submitted to the local Property Accountant at the end of each semimonthly pay period. A separate invoice shall be submitted on WPA Form 766 for each piece of equipment. Instructions relating to the examination and distribution of the invoices are prescribed on pages 4.2.053-4.2.055.

Vendor's
Invoices for
Rental of
Trucks and
Teams on a
Production
Basis, WPA
Form 766.

<small>WPA Form No. 766 Form approved by Comptroller General, U.S. April 17, 1939</small>		FEDERAL WORKS AGENCY WORK PROJECTS ADMINISTRATION		Page _____ of _____ pages Bureau voucher No. _____			
INVOICE FOR RENTAL OF TRUCKS, TEAMS, AND EQUIPMENT—PRODUCTION BASIS							
Date of invoice _____							
Terms: _____ Discount _____ % _____ days							
FOR USE OF ADMINISTRATIVE OFFICE Contract No. _____ Purchase order No. _____ Date of purchase order _____ Date of receipt of invoice _____ Official project No. _____ Work project No. _____ County _____ WPA district No. _____							
Contractor _____ P. O. address _____ (Street) _____ (Town) _____ (State) Equipment _____ (Kind) _____ (Make) _____ (Year) _____ (License number) Capacity _____ (Manufacturer's rated capacity or State registration) _____ (Serial number) Period: From _____ to _____ inclusive.							
Date equipment used (1)	Total Ton-miles _____ Cu. yd. miles _____ (2)	Rate (3)	Amount (4)	Date equipment used (5)	Total Ton-miles _____ Cu. yd. miles _____ (6)	Rate (7)	Amount (8)
Total, _____							
I certify that the above bill, consisting of _____ pages, is correct and just, and that payment therefor has not been received. I further certify that the stipulations required by law and/or under contract, etc., with respect to wages, rights, and hours of work of employees have been complied with.							
Signed _____ Per _____ Title _____							

WPA Form 766 shall be prepared in accordance with the following instructions: —Preparation.

Heading.—With the exception of the spaces provided for "Bureau voucher No." and "For use of administrative office," the heading of the form shall be completely filled in by the vendor. —Heading.

Column 1.—Each date on which the equipment was used during the reporting period shall be shown in this column. —Columnar

Column 2.—In the heading of this column, an "X" shall be inserted to indicate the basis of payment of rental as prescribed in the rental contract.

In the body of this column, enter the number of ton-miles or cubic-yard-miles hauled each day. These amounts shall be computed in accordance with the instructions relating to the preparation of *Daily Production Report of Contractual Equipment Services, WPA Form 767* (see pages 4.1.043-4.1.044).

Column 3.—Enter the rental rate prescribed in the rental contract.

Column 4.—Enter the amount earned computed by multiplying the entries in columns 2 and 3. The gross amount earned shall be entered in the space provided therefor at the bottom of column 4.

Columns 5, 6, 7, and 8.—These columns are provided for continuation of entries if columns 1, 2, 3, and 4 do not provide sufficient space.

Where payments are subject to discounts, the total of the amounts entered in column 4 (and column 8) shall be entered above the line provided for "Total," and the word "Gross" shall be inserted to the left of such total. —In Cases Subject to Discount.

The amount of the discount shall be shown directly below the gross total, prefixed by the word "Discount"; and the "Net amount due" (gross amount less discount) shall be entered on the line provided for "Total."

---Certifica-
tion.

The certification at the bottom of the form shall be executed by the contractor or his agent. If executed by an agent, the agent's title shall be given. No WPA employee shall serve as the vendor's agent.

PART VIII. FUNCTIONS OF TIMEKEEPING PERSONNEL RELATING TO INJURY COMPENSATION

In all cases of injury to WFA nonadministrative employees, the project timekeeper under the administrative supervision of the project supervisor, shall act as the representative of the Compensation Officer of the Division of Finance and Control, subject to the rules and regulations set forth in this chapter, and such additional instructions as may be issued by the Compensation Officer. The rules and regulations set forth herein are based upon the rules and regulations of the United States Employees' Compensation Commission, the governmental agency charged with the administration of Compensation laws enacted for the benefit of Federal employees.

Functions to be performed by the project timekeepers in injury cases include the following:

- | | |
|---|---|
| <ol style="list-style-type: none"> 1. Investigating the circumstances of the injury to determine whether it was incurred in the performance of duty. 2. Authorizing necessary medical treatment of the employee if the injury was incurred in the performance of duty, and the need for medical treatment has developed as the result of such injury. Where there is reasonable doubt as to whether an employee's injury was incurred in the performance of duty, or whether the employee's need for medical treatment is the result of such injury, the project timekeeper shall not authorize medical treatment but shall refer the employee for medical examination. 3. Advising the injured employee of the compensation benefits to which he may be entitled. 4. Assisting the injured employee in the preparation of the forms provided for submission of compensation claims. 5. Promptly preparing and submitting the forms and supplementary data required for reports of accidents and injuries and claims for compensation. Since injured employees have the right to have their claims and statements considered by the United States Employees' Compensation Commission as they make them, all pertinent allegations of injured employees shall be reported without alteration. If the project timekeeper has evidence to indicate that compensation is being claimed by, or on behalf of an employee not entitled thereto, or that a false statement has been made, the project timekeeper shall submit such evidence in a separate statement. 6. Where the project timekeeper is the local compensation representative, following up all cases under private medical care, securing medical reports, and endorsing each voucher for medical services (Compensation Form S-69) before it is forwarded to the Compensation Officer, certifying that the services covered therein have been rendered to the injured person. Where medical treatment extends beyond 30 days, securing a complete report from the attending physician every 30 days. 7. Maintaining a sufficient record of each case to assure prompt attention to active cases. | <p>Responsibility for Injury Compensation Field Reporting.</p>
<p>—Special Functions of Timekeepers.</p> <p>—Investigation.</p> <p>—Authorizing Medical Treatment.</p> <p>—Advising Injured Employee.</p> <p>—Assisting Employees in Reporting.</p> <p>—Preparing Reports and Supplementary Data.</p> <p>—Following up Medical Cases.</p> <p>—Maintaining Records.</p> |
|---|---|

The first copy (white) of each *Accident Report*, WPA Form 351, executed by the project superintendent shall be studied by the project timekeeper so that prompt attention may be given to accident cases coming within the regulations pertaining to compensation. Similarly, in preparing *Official Superior's Report of Injury*, Compensation Form CA-2, the timekeeper shall check to see that WFA Form 351 has been executed.

—Reviewing WPA Form 351.

—Maintaining
Confidential
Nature of
Reports.

Special Pulletin, WP No. 25, dated July 15, 1937, issued by the United States Employees' Compensation Commission, restricts the issuance of information concerning compensation cases. All requests for such information shall be referred to the Compensation Officer.

Compensation Benefits Available to WPA Nonadministrative Employees

Compensation
Benefits
Available.

WPA nonadministrative employees sustaining traumatic injuries in the performance of duty are entitled to the following compensation benefits in accordance with the provisions of the Federal Employees' Compensation Act of September 7, 1916, as amended:

—Medical
Attention.

1. Necessary medical treatment, including hospital care (see pages 4.1.053-4.1.0550)

—Monthly Pay-
ments.

2. Compensation payments during periods of total disability, excluding the 3-day waiting period, amounting to two-thirds of the employee's assigned monthly wage as of the date of the accident but not in excess of \$50 a month or a total aggregate of \$4,000, exclusive of the cost of medical treatment

—Permanent
Partial
Disability.

3. Compensation awards for permanent partial disability resulting from the loss of limbs, eyes, etc., in accordance with the United States Employees' Compensation Commission's schedule of awards

—Burial Ex-
pense.

4. Burial expenses not in excess of \$200 if the injury causes death

—Awards to
Dependents.

5. Compensation awards to dependents if the injury causes death

— —Legal
Services.

Since it is the responsibility of project timekeepers and other WPA compensation representatives to develop employees' injury cases in such manner as to enable the United States Employees' Compensation Commission to determine whether employees are entitled to these benefits, injured employees do not require the services of an attorney to assist them in reporting their cases for proper consideration. Project timekeepers and other WPA compensation representatives shall accordingly refrain from suggesting to injured employees or to dependents of employees whose death is due to injury that they consult an attorney.

The instructions in the preceding paragraph shall not be construed, however, as modifying in any way the regulations governing the handling of employees' injury cases involving possible liability of persons not in the employ of the United States Government whose negligence is the cause of accident (see pages 4.1.085 and 4.1.086).

Revised Oct. 23, 1942

Definitions of Terms Used in Compensation Regulations

Certain terms used in part VIII of this chapter in setting forth compensation regulations are defined as follows:

1. *Traumatic Injury*.—The term "traumatic injury" means an injury by accident causing damage to the physical structure of the body. The term does not include diseases in any form except such diseases as may naturally result from the injury. Where the word "injury" is used without any express qualification, a traumatic injury is meant. —Traumatic Injury.
2. *In the Performance of Duty*.—The expression "in the performance of duty" as used herein includes (a) the performance of assigned work on the project, and (b) traveling to or from the project and the employee's home by the direct and most usual route. An injury is not considered as incurred in the performance of duty when due (a) to the willful misconduct of the employee, (b) to intent to cause injury or death to himself or another, or (c) to intoxication when such intoxication is the proximate cause of the injury. —In Performance of Duty.
3. *Waiting Period*.—The term "waiting period" (or "3-day waiting period") as used herein means the first 3 days of disability after pay has stopped, regardless of whether or not the injured employee may have normally been scheduled to work on such days. The period for which compensation may be paid will not in any case commence until the 4th day after the date on which the pay stopped, and the 3 intervening calendar days will be the 3-day waiting period required by law. —Waiting Period.
4. *Physician*.—The term "physician" refers only to graduates of recognized medical schools with the degree of M. D. who are licensed to practice medicine in the State in which they reside, and to osteopathic practitioners within the scope of their practice as defined by State law. —Physicians.
5. *Official Superior*.—For the purpose of executing compensation report forms, the project timekeeper or other local compensation representative shall be considered an official superior. —Official Superior.
6. *Security Payments*.—According to the interpretation of the United States Employees' Compensation Commission, the term "security payments" where used herein shall mean all wage or salary payments made to employees from project funds. —Security Payments.
7. *Nonadministrative Employees*.—Employees not paid from administrative funds shall be termed "nonadministrative employees." Such employees will include supply fund appointive employees and all assigned employees. —Nonadministrative Employees.

Forms Provided for Field Reporting of Compensation Cases

List of U. S.
Compensation
Commission
Forms.

Instructions relating to the use and preparation of the following forms of the United States Employees' Compensation Commission in WPA compensation cases are contained in this chapter:

1. *Employee's Notice of Injury and Original Claim for Compensation and Medical Treatment, Compensation Form CA-1* (see pages 4.1.056-4.1.057)
2. *Official Superior's Report of Injury, Compensation Form CA-2* (see pages 4.1.058-4.1.064)
3. *Report of Termination of Total or Partial Disability, or Report of Death, Compensation Form CA-3* (see pages 4.1.077-4.1.078)
4. *Claim for Compensation on Account of Injury, Compensation Form CA-4* (see pages 4.1.065-4.1.069)
5. *Claim for Continuance of Compensation on Account of Disability, Compensation Form CA-8* (see pages 4.1.070-4.1.072)
6. *Request for Treatment of Injured Employees, Special Form CA-16* (see pages 4.1.073-4.1.074). (Instructions relating to the medical treatment to which injured employees are entitled are set forth on pages 4.1.053-4.1.055 C.)
7. *Request for Examination of Employee When Claim Is in Doubt, Special Form CA-17* (see pages 4.1.075-4.1.076)
8. *Report of Hernia, Compensation Form CA-32* (see pages 4.1.079-4.1.081)
9. *Public Voucher for Services and Supplies of Hospitals and Physicians, Compensation Form S-69* (see pages 4.1.087-4.1.088). (Mimeographed instructions relating to the preparation of Compensation Form S-69 are attached to the form.)

Forms To Be
Used in Death
Cases.

The following forms of the United States Employees' Compensation Commission are also provided for use in WPA compensation cases. When the execution of one of these forms is required, detailed instructions will be furnished the project timekeeper by the local or State Compensation Officer.

1. *Claim of Dependents for Compensation on Account of Death, Compensation Form CA-5*
2. *Affidavit Relating to Representatives of Deceased Employees, Compensation Form CA-42*
3. *Affidavit of Undertaker, Compensation Form CA-43*

Manner of
Report
Preparation.

All compensation forms shall be prepared on typewriters if possible. If a typewriter is not available, the form shall be prepared either with ink or indelible pencil. The instructions set forth herein with respect to the preparation of compensation forms do not provide for a project file copy. In States where the State Compensation Officer desires that copies of compensation forms shall be filed on the project, the instructions herein may be amended accordingly.

Accident
Report
Reference.

In addition to the compensation forms listed above, the regulations of the Work Projects Administration require the project superintendent to report each injury on *Accident Report, WPA Form 351*, irrespective of whether the injury causes lost time or medical treatment. Instructions relating to the use and preparation of WPA Form 351 are set forth on pages 2.5.046-2.5.049 of the Manual.

Medical Treatment of Injured Employees

As provided on pages 4.1.049-4.1.050, a WPA nonadministrative employee who has sustained a traumatic injury in the performance of duty is entitled at Government expense to such medical treatment, including hospital care, as may be necessary due to such injury. However, the injured employee may not obligate the Government for such expense without the authorization of the Work Projects Administration or the United States Employees' Compensation Commission.

Right to
Medical
Attention.

Project timekeepers are charged with the responsibility of authorizing medical treatment of injured employees in accordance with the rules and regulations set forth on pages 4.1.049-4.1.088. Timekeepers who deviate from the rules and regulations in authorizing medical treatment may be held financially responsible if the expense incurred is disallowed by the United States Employees' Compensation Commission.

—Authority
of Timekeeper.

Instructions relating to (1) the designation of a physician or hospital by the project timekeeper in referring an injured employee for medical treatment, (2) types of cases for which medical treatment shall not be authorized without prior approval of the Compensation Office, and (3) cases involving injuries to employees paid in whole or in part by non-Federal sponsors or co-sponsors are set forth below. Special instructions relating to injuries involving the eyes and teeth and to cement burns are also prescribed below.

Instructions
on Authorizing
Medical
Attention

Selection of Physician or Hospital.—The Federal Compensation Act requires that medical treatment to be furnished injured Federal employees at Government expense shall be furnished by Federal medical facilities in every instance where such facilities are available and qualified to render the service required.

Selection of
Physician or
Hospital.

—Use of Feder-
al Medical
Facilities.

In locations where Federal medical facilities are not available, or where such facilities are inadequate to render the service required, injured employees shall be referred to reputable physicians who are graduates of recognized medical schools with the degree of M. D. and who are licensed to practice medicine in the State. Where lists of qualified physicians are furnished project timekeepers by the Compensation Officer, injured employees shall be referred only to physicians included on such lists. Physicians treating injured WPA employees will be paid fees not in excess of the minimum fees prevailing in the locality.

—Use of
Qualified
Physicians.

Injury cases requiring medical treatment shall be distributed among available qualified physicians in as equitable a manner as possible. Except in doubtful cases, injured employees may indicate their personal preferences and such preferences may be honored if the physician is qualified and the selection will not materially disturb the equitable distribution of cases among available physicians. In doubtful cases injured employees may not indicate their personal preferences and shall not be referred to physicians of their own choice. Where Federal medical facilities are not available, doubtful cases shall be referred by the project timekeeper to specially qualified physicians duly licensed under the State law to engage without limitation in the practice of medicine and surgery. A work-camp physician employed on a full-time basis may not receive remuneration from the Federal Government for any service rendered outside his tour of duty. If the work-camp physician is employed on a part-time or per diem basis, necessary treatment of compensable injury cases during his scheduled tour of duty shall be considered within the scope of his employment. Although a part-time or per diem work-camp physician may submit charges for medical services rendered on compensable injury cases outside his tour of duty, every effort consistent with the welfare of the injured employee shall be made to distribute such necessary outside medical services among all avail-

— Equitable
Distribution.

able qualified physicians to prevent preferential treatment of work-camp physicians employed on a part-time or per diem basis. The hours of work required and type of service to be rendered by a work-camp physician shall be stipulated in his contract of employment or assignment document.

— — Use of
Osteopaths.

In cases where an injured employee requests in writing that he be treated by an osteopath, authorization for such treatment may be issued within the scope of the osteopath's practice as defined by State law. Under no circumstances, except an emergency, shall a doubtful case, i.e., one involving the issuance of Special Form CA-17, be referred to a physician whose practice is limited under the State law. Authorization for treatment by licensed doctors of chiropractic, naturopathy, massage, physiotherapy, mental healing, etc., shall be issued only in cases where such treatment is specifically prescribed by a qualified physician to whom the injured employee has been referred.

Added Oct. 23, 1942

--Authorization for Hospitalization.

Authorization for hospitalization shall be issued when prescribed by the physician to whom the employee has been referred for treatment.

--Form Preparation Reference.

Instructions relating to the use and preparation of the Special Forms CA-16 and CA-17 in authorizing medical treatment and examination of injured employees are set forth on pages 4.1.073-4.1.076.

Cases Requiring Prior Approval of Compensation Officer.

Cases Requiring Prior Approval of Compensation Officer Before Medical Treatment May Be Authorized.--Where there is no doubt that the employee's injury was sustained in the performance of duty and that the need for medical treatment resulted from such injury, authorization for medical treatment may be issued immediately by the project timekeeper (see pages 4.1.073-4.1.074). If it is doubtful whether the employee's injury was sustained in the performance of duty or that the need for medical treatment resulted from such injury, the project timekeeper may authorize a medical examination of the injured employee but shall not authorize medical treatment until such treatment is approved by the Compensation Officer.

--General Statement.

--Specific Injury Cases.

The following types of cases are always considered doubtful and medical treatment shall not be authorized by project timekeepers until there has been a medical examination and report, and approval of medical treatment has been forthcoming from the Compensation Officer:

1. Hernia.
2. Sprains and strains of any nature.
3. Sunstroke, heat exhaustion, or heat prostration.
4. Frostbite (freezing).
5. Plant poisoning. Injury due to poison ivy, poison oak, and other poisonous plants.
6. Insect bite.
7. When accident alleged to have caused the injury occurred while the employee was traveling to or from the project by a route not considered the direct and most usual route to be traveled between the employee's home and the project.
8. When the injury is the result of a fight.
9. When the employee fails to report the accident alleged to have caused the injury within 48 hours after the accident.

--Reopened Cases.

In the following types of reopened cases, neither medical treatment nor medical examination shall be authorized by the project timekeeper without the approval of the Compensation Officer:

1. Cases which have been disallowed by the Commission.
2. Cases in which final payment of compensation has been made by the Commission.
3. Cases where the employee lost no time from work and where the case has been closed more than 6 months.
4. Cases where the Commission has made an award for permanent partial or permanent total disability.
5. Cases where the attending physician has once discharged the employee from further medical treatment as recovered from his injury.

Since the authority of the Commission is required to reopen any case in which the employee complains of a recurrence of disability with respect to which there may be doubt that the disability is the result of the injury, or

in cases in which the final action of the Commission shall have been taken more than 6 months prior to the complaint, the project timekeeper shall furnish the Compensation Officer promptly with explicit information regarding the history of the injury case since it was closed, together with the reasons for desiring to authorize a further examination or further medical treatment. After the Compensation Officer has submitted this information to the Commission, by telegraph if necessary, he shall issue instructions to the project timekeeper as soon as the Commission advises him of its decision.

Cases Involving Injuries to Project Employees Whose Wages are Paid in Whole or in Part by a Non-Federal Sponsor or Co-Sponsor.—Until approved by the Compensation Officer, project timekeepers shall not authorize medical treatment to any person employed on a WPA project where it is evident that the wage of such employee at the time of the injury was paid in whole or in part by a non-Federal sponsor or co-sponsor. All such cases should be promptly reported to the Compensation Officer with a full statement of the facts regarding:

Medical Treatment for Employees Paid by Sponsor.

—Approval.

—Reporting.

1. The arrangement in respect to the payment of the wage of the injured employee.
2. Whether it appears that such employee may be entitled, under the Workmen's Compensation Law of the State in which he was injured, to receive compensation for such injury.
3. Whether such employee has applied for the benefits authorized by such State law.
4. Whether such benefits have been or are likely to be granted.

Injuries to Eyes and Teeth and Cement Burns.—Where an employee suffers an injury to his eye(s) and authorization for medical treatment may properly be issued, such authorization for medical treatment shall be issued to an eye specialist if one is available. If no qualified eye specialist is available, the employee shall be referred to a general practitioner who may, if he considers it necessary, send the employee to an eye specialist in another city. Eyeglasses may not be furnished at Government expense, however, until authorized by the United States Employees' Compensation Commission.

Injuries to the Eye.

When injury sustained by an employee in the performance of duty results in damage to fixed false teeth or to natural teeth, dental treatment may be authorized, after prior approval of the United States Employees' Compensation Commission, to the extent of the damage caused by the accident. Wherever practicable, the Commission will request that such treatment be rendered by a United States dental officer or United States medical facility.

Injuries to Teeth.

Funds are not available under the Federal Compensation Act, however, for the repair or replacement of removable false teeth.

In case permanent repairs to an employee's teeth are made necessary because of damage resulting from an accident occurring in the performance of duty, the employee shall be referred to a United States dental officer or United States medical establishment, where practicable. In localities where Government facilities are not available, the employee shall be instructed to secure an estimate from a reputable dentist of the employee's choice. This estimate should describe explicitly, preferably by diagram, the dental repairs considered necessary as the result of the accident, and should be submitted by the project timekeeper to the Compensation Officer for transmittal to the United States Employees' Compensation Commission, whose specific authorization is required before the Government can be obligated for such dental repairs.

—Injuries to Permanent Teeth.

Special Form CA-16 or Special Form CA-17 shall not be issued by the project timekeeper to a private dentist to whom the employee goes for a dental estimate in localities where United States medical facilities are not available.

—Injuries to
the Mouth.

In case an employee sustains mouth injury, he shall be referred for medical examination or treatment in the usual manner. If it is determined that dental treatment is necessary as a result of the injury, the United States medical establishment or private physician, as the case may be, is authorized to refer the employee for emergency dental work. Any permanent dental replacements at Government expense, however, can be authorized only upon the specific approval of the United States Employees' Compensation Commission as outlined in the preceding paragraphs.

Injuries Re-
sulting from
Cement Burns.

Cement burns and kindred inflammations of the skin following exposure to the several forms of cement are not considered traumatic injuries within the meaning of the Federal Compensation Act. Therefore, medical treatment at Government expense may not be authorized in such cases. However, if an employee sustains an accidental injury (such as a scratch, ruptured blister, or incised wound) in the performance of duty which may be aggravated by the presence of cement, either a medical examination or treatment may be authorized.

Added Oct. 23, 1942

Use and Preparation of EMPLOYEE'S NOTICE OF INJURY AND ORIGINAL CLAIM FOR COMPENSATION AND MEDICAL TREATMENT, Compensation Form CA-1

Employee's
Original
Compensation
Report of
Injury.

When an injury sustained in the performance of duty results in lost time beyond the day of the accident or requires medical treatment, a report of the injury shall be prepared on *Employee's Notice of Injury and Original Claim for Compensation and Medical Treatment*, Compensation Form CA-1.

Compensation
Form CA-1.

—Time.

The report on Compensation Form CA-1 shall be prepared for the injured employee by the project timekeeper and submitted in duplicate to the local or State Compensation Officer within 24 hours after the injury develops to such a degree as to require a report on Compensation Form CA-1. The data required for the preparation of Compensation Form CA-1 shall be secured from the injured employee.

EMPLOYEE'S NOTICE OF INJURY AND ORIGINAL CLAIM FOR COMPENSATION AND MEDICAL TREATMENT			
<small>(To be submitted to the official superior by every employee injured in the performance of his duty, or someone on his behalf, within 48 hours after the injury. This notice shall be given by delivering it personally to the official superior or by depositing it in the mail properly stamped and addressed to the official superior. It should be retained by the official superior unless the injury causes disability for work beyond the day or shift in which the injury occurred, or results in any charge against the Commission for medical expenses, when it should be forwarded to the United States Employees' Compensation Commission with report of injury, Form C. A. 2.)</small>			
(1) _____ (City or town)		(2) _____ (State)	
		(3) _____ (Street and number)	
		(4) _____ (Date of this notice)	
		, 19 _____ (Date)	
I hereby certify that I was injured in the performance of my duties on _____ (5) _____ (6) _____ (Day of week) (Hour, a. m. or p. m.)			
1. The injury occurred at _____ (Give name of establishment where employed)			
in the following manner: _____ (8)			
2. Cause of injury _____ (9)			
3. Nature of injury _____ (10)			
4. Names of witnesses to injury: _____ (11)			
5. If this notice was not given within 48 hours after the injury, explain failure to give notice and state the name of the person to whom first notice was given and date: _____ (12)			
This injury was not caused by my willful misconduct, intention to bring about the injury or death of myself or of another, nor by my intoxication, and I hereby make claim for compensation and medical treatment to which I may be entitled by reason of the injury sustained by me. (14) _____ (Name) _____ (15) (16)			
Before compensation is paid, written claim on Form C. A. 4 must be submitted to the Commission			
C. A. 1. Revised Apr. 27, 1929			

—Preparation. Compensation Form CA-1 shall be prepared in accordance with the following instructions:

Item (1).—Enter the name of the town or city and the State where the injured employee receives his mail.

Item (2).—Enter the employee's street or R. F. D. address.

Item (3).—Enter the date on which the report is prepared, showing month, day, and year.

Item (4).—Enter the date on which the accident resulting in injury occurred, showing month, day, and year.

Item (5).—Enter the day of the week on which the accident occurred.

Item (6).—Enter the time of the day the accident occurred.

Item (7).—Enter the number of the project on which the accident occurred.

Item (8).—Enter in the injured employee's own words an explanation of how the accident occurred.

Item (9).—State the cause of the injury. If more space is needed, use the reverse side of the form.

Item (10).—Enter the exact location and description of the injury; that is, which finger of which hand or what part of the arm, foot, leg, head, or body; and whether the wound was a cut, bruise, scratch, etc.

Item (11).—Enter the names and complete mailing addresses of the persons who witnessed the accident.

Item (12).—This space may be left blank if the report is prepared within 48 hours after the injury occurred. If the report is not prepared within 48 hours after the injury occurred, the reason shall be given in this space, together with the name of the person to whom notice of the injury was first given and the date of such notice. If the accident was reported within 48 hours on *Accident Report, WPA Form 351*, signed by the injured employee, that report shall be referred to in this space.

Item (13).—In this space the injured employee shall sign his complete name (first name, middle initial, and surname). If his signature is represented by a mark or is printed, it shall be witnessed by two other persons (see item 14).

Item (14).—When an injured employee signs by mark or prints his name, the signatures and mailing addresses of the two witnesses required shall be entered in this space.

Item (15).—Enter the injured employee's identification number.

Use and Preparation of OFFICIAL SUPERIOR'S REPORT OF INJURY, Compensation Form CA-2

Timekeeper's Original Compensation Injury Report.

A report on *Official Superior's Report of Injury, Compensation Form CA-2*, is required in conjunction with each *Employee's Notice of Injury and Original Claim for Compensation and Medical Treatment, Compensation Form CA-1*. A report is required on Compensation Form CA-2, therefore, of each injury sustained in the performance of duty which results in lost time beyond the day of the accident or requires medical treatment.

Compensation Form CA-2.

The report on Compensation Form CA-2 shall be prepared by the project timekeeper and submitted in duplicate to the local or State Compensation Officer with the report on Compensation Form CA-1.

—Time.

In the preparation of Compensation Form CA-2, it is essential that a true and unbiased account of the accident shall be presented. If neither the project superintendent nor the project timekeeper possesses a personal knowledge of the accident, the timekeeper shall conduct a preliminary investigation before preparing the report. If there were no witnesses to the accident, statements shall be secured from those persons who had the best opportunity to learn about the accident, including persons to whom the injured employee may have first mentioned the accident or complained of being injured.

—Information To Be Supplied.

Space is provided on the reverse side of Compensation Form CA-2 for statements of the project superintendent and at least one witness. Where there are material discrepancies between such statements and the employee's account of the accident as reported on Compensation Form CA-1, every effort shall be made to secure statements from other witnesses in order to clarify such discrepancies if possible.

—Explanation of Discrepancies With CA-1.

—Preparation.

Instructions relating to the entries required on the face and on the reverse side of Compensation Form CA-2 are set forth in the following items.

Item (1).—State in this space in the upper left corner of the form whether the injured employee is a nonadministrative employee or an administrative employee. All employees paid from the project funds, including appointive employees of the Supply Fund, are nonadministrative employees, and only employees paid from administrative funds are administrative employees for compensation purposes.

Item (2).—Enter "Federal Works Agency—Work Projects Administration."

Item (3).—Enter "(name of State) WPA."

Item (4).—Enter the work project number and the location of the project to which the injured employee was assigned on the date of the accident.

Item (5).—Enter the work project number and project mailing address.

Item (6).—Enter in this space the name of the project superintendent or the name of the person acting in that capacity at the time of the accident.

Item (7).—Enter in this space the full name of the injured employee (first name, middle initial, and surname). It is essential that the employee's given name be shown, not merely his initials; e.g., John W. Smith or J. William Smith, not J. W. Smith. If the injured employee is a married woman, show her first name rather than the first name of her husband; e.g., Mrs. Mary E. Smith, not Mrs. John W. Smith.

Item (8).—Enter in this space the employee's identification number.

Items (9), (10), and (11).—Enter the employee's age, sex, and race, respectively.

Item (12).—Enter the employee's street or R. F. D. address.

Items (13) and (14).—Enter the name of the city or town and the State where the employee receives his mail.

Item (15).—Enter the occupational title at which the employee was assigned when the accident occurred; such as, "laborer," "brick layer," "seamstress," etc.

Item (16).—Enter "Yes" or "No."

Item (17).—Leave this space blank if the answer to item (16) is "Yes." If the answer for item (16) is "No," state what the employee was doing at the time of the accident.

Item (18).—Enter the estimated length of time the employee has been working for the Government as a civilian.

Item (19).—Enter the length of time the employee has been employed on the project on which he was working when the accident occurred.

Item (20).—Enter the dates of any other injuries sustained by the employee while working for the Government.

Item (21).—Enter the monthly wage the employee would have received for his personal services on the project if he had worked his total allotted hours for the month.

Item (22).—Enter the word "month."

Item (23).—Enter "None" unless the employee at the time of the accident was assigned to a camp and was furnished subsistence for which a deduction was made from his monthly wage. In that event, enter in this space the charge established by the State Administrator's Order for such subsistence for 1 month and change the words "and subsistence" to "less subsistence."

(1) OFFICIAL SUPERIOR'S REPORT OF INJURY

[To be submitted to UNITED STATES EMPLOYEES' COMPENSATION COMMISSION, Washington, D. C., as soon as practicable after any injury to a civil employee of the United States sustained while in the performance of duty which causes any disability for work beyond the day or shift on which the injury occurred or results in any charge against the Commission for medical expense. This form should be accompanied by C. A. 1.]

Place of employment	1. Department _____ (2)	2. Bureau or office _____ (3)
	3. Place of employment _____ (4) (Bar, Navy, etc.)	4. _____ (City) _____ (State) (Arsenal, navy yard, etc.)
	5. Reporting office _____ (5) (Location of reporting office or Division Headquarters)	
	6. Name of superintendent or foreman in charge when injury occurred _____ (6) Ident. No. _____ (8)	
The injured employee	7. Name of injured employee _____ (7) (Give first name in full)	8. Age _____ (9) 9. Sex _____ (10) 10. Race _____ (11)
	11. Home address _____ (12) (Street and number)	12. _____ (City or town) _____ (State)
	13. Occupation and division _____ (13) (Give both, as laborer, hull division; helper, machine shop, etc.)	14. Was employee doing his regular work? _____ (14) If not, what work? _____ (17)
	15. Total length of service with the Government as a civilian? _____ (15)	16. How long at present work in this establishment? _____ (16)
The injured employee	17. Dates of other injuries _____ (17)	
	18. Rate of pay on date of injury \$ _____ (21) per _____ (22)	19. and subsistence valued at \$ _____ (23) per _____ (24)
	20. Employee begins work at _____ (27) (Hour, a. m. or p. m.)	21. Regular day's work ends _____ (28) (Hour, a. m. or p. m.)
	22. Hours worked per day _____ (29)	23. Days paid per week _____ (30)
The injured employee	24. Place where injury occurred _____ (32) (Give exact location, as name or number of building and division, etc.)	
	25. Date of injury _____ (33) _____, 10 _____; day of week _____ (34)	26. _____; hour of day _____ (35) _____ m.
	27. Date employee stopped work _____ (36) _____, 10 _____; day of week _____ (37)	28. _____; hour of day _____ (38) _____ m.
	29. Date employee's pay stopped _____ (39) _____, 19 _____; day of week _____ (40)	30. _____; hour of day _____ (41) _____ m.
The injured employee	31. Has employee returned to work? _____ (42) (Give date and hour)	
	32. Will employee receive pay for any portion of above absence on account of: _____ (43)	
	(a) Annual leave _____ (43) (Give exact dates)	(b) Sick leave _____ (44) (Give exact dates)
	(c) Any other reason _____ (45) (Give exact dates)	
The injured employee	33. Describe in full how injury occurred _____ (46)	
	34. State part of body injured and nature and extent of injury _____ (47)	
	35. Did injury cause loss of any member or part of member? _____ (48) If so, describe exactly _____ (49)	
	36. Was employee injured while in performance of duty? _____ (50) If not, or in doubt, give detailed statement _____ (51)	
The injured employee	37. Was injury caused by: _____ (52)	(a) Willful misconduct of the employee? _____ (52) (b) Intention of employee to bring about injury or death of himself or another? _____ (53) (c) Employee's intoxication? _____ (54)
	(If any answers to these questions are made in the affirmative, the reporting officer should attach an additional statement giving the reason for his conclusion.)	
	38. Was written notice of injury given within 48 hours? _____ (55) If not, did immediate superior have actual knowledge of injury? _____ (56) (Answer to question 5, Form C. A. 1, must be complete if notice was not given within 48 hours)	
	39. Names and addresses of witnesses to injury _____ (57)	
The injured employee	(If disability will continue for more than 1 day, have statements of witnesses made on reverse side of this form)	
	40. Was injury caused by a third party other than a Government employee or agency? _____ (58) If so, has employee been instructed in procedure under commission's regulations? _____ (59) (A detailed statement should be forwarded with this report)	
	41. Name and address of physician who first attended case _____ (60)	
	42. How soon after injury? _____ (61)	
Medical attendance	43. To what hospital sent? _____ (62)	44. Location _____ (63)
	45. Name and address of physician now attending case _____ (64)	

Signed this _____ day of _____, 19 _____ (65) _____ (67)
at _____ (66) _____ (Signature of reporting officer) _____ (68)
_____ (Title)

(OVER)

STATEMENT OF WITNESSES	
[The statement of witness should tell just what the witness saw personally, or, if he did not see the injury occur, just what he knows about it and when and by whom the information was given him.]	
(72)	
Signed this _____ day of _____ (73), 19 _____	(74)
	(Signature of witness)
(75)	
Signed this _____ day of _____ (76), 19 _____	(77)
	(Signature of witness)
STATEMENT OF GOVERNMENT MEDICAL OFFICER OR PHYSICIAN WHO FIRST EXAMINED CASE (78)	
I certify that _____ was given first-aid treatment, or examined, <div style="text-align: center; font-size: small;">(Name of employee)</div> on _____, 19____, at _____ M., and _____ disabled for work. Probable length of <div style="text-align: center; font-size: small;">(Was or was not)</div> disability will be _____. In my opinion disability _____ due to injury <div style="text-align: center; font-size: small;">(Was or was not)</div> on _____, 19____.	
Nature of injury as found on examination _____	
Hospitalized _____	Will return for further treatment _____
Discharged _____	Other disposition _____
Remarks _____	
Signed this _____ day of _____, 19____	
at _____	(Signature of medical officer)
	(Title)

Back

Item (24).—When subsistence is furnished, enter the word "month"; otherwise, leave blank.

Item (25).—Enter "None" unless the employee was assigned to a work camp and was furnished quarters for which a deduction was made from his monthly wage. In that event, enter in this space the affixed charge for such quarters for 1 month and change the words "and quarters" to "less quarters."

Item (26).—Enter the word "month" when quarters are furnished; otherwise, leave blank.

Item (27).—Enter the hour of day when work on the project is normally scheduled to begin.

Item (28).—Enter the hour of day when work on the project is normally scheduled to end.

Item (29).—Enter the number of hours per day the project is normally scheduled to work.

Item (30).—Enter the number of days per week the project is normally scheduled to work.

Item (31).—(a) If the injured employee is a project wage employee, enter the *maximum* number of hours he would be required to work per calendar month to earn the calendar monthly wages entered for item (21).

(b) If the injured employee is a project supervisory employee, enter the *minimum* number of hours per calendar month he would be required to work in order to earn the calendar monthly wages entered for item (21).

Item (32).—Enter the number of the work project to which the employee was assigned at the time of the accident and the place where the accident occurred; e.g., "WP-6700, in the 500 block on Austin Street, Waco, Texas"; or "WP-6800, 8 miles south of Waco on the Waco—Austin Highway."

Item (33).—Enter the date on which the accident occurred, showing month, day, and year.

Item (34).—Enter the day of the week on which the accident occurred.

Item (35).—Enter the time of the day the accident occurred.

Item (36).—Enter the date on which the employee stopped work because of the injury.

If the employee did not stop work because of the injury, enter the words "Did not stop."

If an injury becomes disabling when an employee is not working on the project, show that he stopped work on the last day he worked on the project with a notation in the margin; such as, "Completed assigned hours."

If the injury occurred en route to work and prevented the man from working on the day of the injury, insert in this space the last date for which the employee received pay on the project with a notation in the margin; such as, "Injured en route to work."

Item (37).—Enter the day of the week on which the employee stopped work because of the injury.

Item (38).—Enter the time of the day the employee stopped work because of the injury.

Item (39).—Enter the date on which the employee's pay stopped on the project because of the injury.

If the employee's pay did not stop because of the injury, enter "Did not stop."

If an injury occurred while the employee was en route to work and prevented him from working on the day of the injury, insert in this space the last date for which the employee received pay on the project with an appropriate notation in the margin.

Item (40).—Enter the day of the week on which the worker's pay stopped because of the injury.

Item (41).—Enter the hour of day work on the project is normally scheduled to end.

Item (42).—If the answers to items (36) and (39) indicate that the employee did not stop work and that his pay did not stop because of the injury, leave this space blank. If the answers to items (36) and (39) indicate that the employee did stop work or that his pay stopped, enter in this space "Yes" or "No." If "Yes," also give the date and the hour of the day the worker returned to work on the project; e.g., "Yes, April 4, 1938, Monday at 8 a.m."

Items (43) and (44).—Enter the word "No" for each item if the injured employee is a project employee.

Appointive employees charged to the supply fund account may elect to take accrued sick and annual leave when disabled due to an injury sustained in the performance of duty. In such cases, the inclusive dates of the period during which such leave will be utilized shall be given.

Item (45).—If there is any reason entitling the employee to receive pay during his disability or during any portion of his disability, state the reason and indicate in this space the first and last dates for the period during which he will receive pay.

Item (46).—Enter in this space a brief description of how the accident which caused the injury occurred.

Item (47).—Enter the exact location and description of the injury; that is, which hand or what part of the arm, foot, leg, head, or body; and whether the wound was a cut, bruise, scratch, etc.

Item (48).—Enter "Yes" or "No."

Item (49).—In this space, name exactly the loss of any member or part of member of the body in the accident if a member or part of member is lost; otherwise, leave blank.

Item (50).—Enter "Yes" or "No."

Item (51).—If the project timekeeper doubts that the employee was injured in the performance of duty, the project timekeeper shall enter in this space a definite statement as to why the accident is thought not to have occurred in connection with the injured person's employment on the project.

Item (52).—Enter "Yes" or "No."

Item (53).—Enter "Yes" or "No."

Item (54).—Enter "Yes" or "No." When there is a question of responsibility on the part of a third party, statements taken from witnesses shall include all available information regarding the injured person's actions and physical condition preceding the accident. Wherever it is possible to do so, the medical evidence to be submitted to the Commission shall be based on an examination of the *original* hospital records and on a careful questioning of the attending physicians, particularly the physician who first examines or treats the injured employee on the day of the injury. Most hospitals will permit an examination of the original records when authorized to do so by the injured person. The refusal of any hospital to allow an inspection of its records by an accredited representative of the Compensation Section of the Work Projects Administration shall be brought to the attention of the State Compensation Officer promptly so that the State Compensation Officer may inform the Commission and also advise the hospital that the Commission may refuse to pay the hospital bill.

Item (55).—Enter "Yes" or "No."

Item (56).—Enter "Yes" or "No."

Item (57).—Enter the names and mailing addresses of the witnesses to the accident.

Item (58).—Enter "Yes" or "No."

Item (59).—If the answer to item (58) is "Yes," answer "Yes" or "No"; otherwise, leave blank.

Item (60).—Enter the name and mailing address of the physician who first examined or treated the injured employee after the accident.

Item (61).—Enter the date and the hour of the day the employee was first examined or treated after the accident.

Items (62) and (63).—If the worker was sent to a hospital for treatment, enter the name and address of the hospital.

Item (64).—Enter the name and mailing address of the physician in charge of the case when this report is prepared.

Item (65).—Enter the date on which the report is prepared.

Item (66).—Enter the mailing address of the project.

Items (67) and (68).—These spaces are provided for the signature and title of the person preparing the report (normally the project timekeeper).

Items (69) and (70).—These spaces are provided for the signature and title of a WPA employee (usually the project timekeeper) qualified to certify that the injured person was on a WPA pay roll at the time of the accident.

Item (71).—If the certification as to the injured person being on a WPA pay roll at the time of the accident is executed by someone other than the project timekeeper, this space shall be used to state the reason why such certification was not made by the timekeeper.

— —Project
Superintendent
Statement.

Item (72).—This space shall be used by the project superintendent to provide a statement in narrative form of his knowledge of the accident. In all cases, this statement shall include (a) the project superintendent's name and mailing address, (b) the date and time of day of the accident, (c) an explanation of how the project superintendent obtained his knowledge of the accident, (d) a concise statement of what he actually saw and knows about the accident, (e) a clear description of how the accident occurred, and (f) a clear description of the injury.

— — —In
Case of Back
Strain.

When an injury is a back strain or is due to lifting or carrying an object, the statement of the project superintendent shall also include:

1. A description of the work the employee was doing and the circumstances surrounding the accident
2. The size, shape, and weight of the object lifted
3. How high it was lifted and how far it was carried
4. What position the injured man was in when the injury occurred
5. Whether the injured employee was carrying the object alone or others were helping him; if others were helping him, state how many
6. When the employee first complained about hurting himself
7. The date and time of the day the employee first complained of hurting himself

— — —In
Cases
Occurring to
or From Work.

In cases involving employees injured while traveling to and from their homes and the project, the project superintendent's account of the accident shall include:

1. A statement as to whether the employee was en route to or from the project, and whether the accident occurred on the premises of the employee's residence
2. A statement as to whether the employee was traveling the direct and most usual route to and from the project and his home; if he were not traveling such route, the reason for the deviation shall be given
3. A rough sketch attached to the form showing by street or road names the route the injured employee was traveling at the time of the accident. The sketch shall show the location of the project, the location of the employee's home, and the place where the accident occurred. If the route shown as being traveled by the employee at the time of the accident is not the correct and most usual route between the employee's home and the project, the proper route shall be shown in the sketch. The sketch shall be signed by the project superintendent.

When the employee is injured through the operation of a motor vehicle, the project superintendent shall include in his account of the accident:

— — — In
Cases
Involving
Plant
Poisoning.

1. The name and mailing address of the owner of each motor vehicle involved in the accident
2. The name and mailing address of the driver of each motor vehicle involved in the accident
3. The license number, make, and model of each motor vehicle involved in the accident
4. Whether the driver of either motor vehicle was paid on the day of the accident for services as an employee of the Work Projects Administration; if so, his name and mailing address shall be included
5. Whether the owner of one or both motor vehicles has a contract with the Work Projects Administration
6. If the owner of the truck was hired by the project sponsor, the name of the project sponsor and the basis of hire between the project sponsor and the truck owner
7. Whether either or both of the owners carry liability insurance
8. Indication, after inquiry from those in position to know, as to whether the owner of either or both trucks is financially responsible

In cases allegedly due to heat exhaustion, heat prostration, and sunstroke involving only medical expense and no compensable lost time, Form CA-1, Form CA-2, and a report from the attending physician on Special Form CA-17 will be the only information required.

— — — In
Cases of
Heat Exhaustion.

In such cases, however, involving compensable lost time, the project superintendent's account of the accident shall include:

1. The nature of the work performed by the injured employee at the time of the alleged accident
2. The exact working conditions; that is, depth of excavation, whether between narrow walls, on a roof, etc.
3. The temperature and whether or not any breeze could reach the worker
4. Duration and degree of exposure; that is, how long and whether constant or intermittent
5. The nature of the injured employee's complaint immediately after his exposure; that is, where did he say his pains were, was he perspiring, did he say that he was hot, did he say that he was cold, etc.
6. A report signed by an official of the nearest United States Weather Bureau station showing hourly the temperatures, humidity readings, and wind velocity on the date of the alleged injury
7. A special report from the attending physician, in addition to the medical report on Special Form CA-17, giving information with reference to the following:
 - (a) Was the patient conscious or unconscious
 - (b) Give duration if unconscious
 - (c) Give pulse rate and character of pulse (full, bounding, small, thready)
 - (d) Give respiratory rate and character of respiration (stertorous, shallow, deep, sighing)
 - (e) Give condition of skin (hot, dry, flushed, cool, moist, sweating)
 - (f) Was condition accompanied by nausea, vomiting, or prostration
 - (g) Was condition followed by headache or dizziness
 - (h) How long before claimant was able to resume his work
 - (i) Is there previous history of sunstroke, head injury, epilepsy, or fainting spells
 - (j) Is there present a generalized arteriosclerosis, heart lesion, diabetes mellitus, or kidney trouble

When the employee claims that he is suffering from poisoning due to coming in contact with poison ivy, poison oak, or similar plants while in the performance of duty, the project superintendent shall indicate in his account of the accident:

— — — In
Cases In-
volving Plant
Poisoning.

1. Whether or not poisonous plants were prevalent in the location where the claimant was working

2. Whether or not, to his knowledge, the claimant came in contact with poisonous plants on the project site

3. Whether or not other workers at the same location developed the same condition

— — — In Cases Involving a Fight.

In cases involving employees injured as the result of a fight or assault, the project superintendent's account of the accident shall include:

1. A statement from each participant to indicate his version of the fight or assault and events leading up to it

2. A statement to indicate:

(a) Who is considered to be the aggressor or instigator of the fight or assault

(b) Any facts which will show whether or not there was any previous ill feeling between the participants

(c) Information as to whether either civil or criminal action has been instituted or is being considered by any of the participants, and the outcome of such action, if known

— — — Specimen Statement.

Specimen statement for project superintendent:

"My name is Sam A. Smith, residence 116 Spring Street, Marshall, Texas. I am project superintendent of WPA Project 6000, a road construction project located about 5 miles south of Marshall, Texas. About 9 a.m., April 1, 1938, my timekeeper, Fred B. Bailey reported to me that John R. Roe, one of the project workers, claimed he was injured about 3 p.m., March 31, 1938. As I, myself, did not see the accident, I questioned John R. Roe, Arthur A. Wright, and other workers. I was informed by these persons that John R. Roe was helping three other employees carry a 4" x 12" x 16' bridge timber when he stumbled over a rock and the end of the timber Roe was carrying fell to the ground. He skinned the first and second fingers of his right hand and also stated that he felt a sharp pain in his left groin immediately after the occurrence and that he still felt this pain when walking. It was a long piece of timber weighing about 300 pounds. The man, after lifting it about 3 feet, had carried it 15 or 20 feet."

Item (73).—Enter the date the statement is signed.

Item (74).—This space is provided for the signature and title of the project superintendent.

— — — Eye-Witness Statement.

Item (75).—This space is provided for an eyewitness account of the accident. If there were more than one eyewitness, additional accounts shall be secured and attached to the form. If there were no eyewitnesses, statements shall be secured from persons who had the best opportunity to know about the accident.

The accounts of witnesses should be provided as nearly as possible in the same form as that outlined above for the project superintendent's account. A specimen witness' statement follows:

— — — Specimen Statement.

"My name is Arthur A. Wright. I live on Rural Route #4, 8 miles west of Marshall, Texas. On March 31, 1938, about 3 p.m., John R. Roe, George M. Brown, Casey Jones, and I were carrying a 4" x 12" x 16' piece of timber weighing about 300 pounds while working on the project when, for some reason, John R. Roe stumbled, causing the timber to fall. After the timber had fallen, I saw John Roe bent down with his right hand under the timber. The first and second fingers of his right hand were mashed and he held his left hand to his left groin, complaining that he had a severe pain in that place. He did not work any more that afternoon."

Item (76).—Enter the date on which the statement was signed.

Item (77).—This space is provided for the witness' signature. If the signature is represented by a mark or is printed, it shall be witnessed by two other persons, each of whom shall sign and give his mailing address.

Item (78).—This portion of the form may be left blank if a physician's report on Special Form CA-16 or CA-17 is attached. If such a report is not attached, the attending physician shall be requested to execute this part of the report.

— Report Recurrence of Injury

When an injured employee, after returning to work, again becomes disabled due to the original injury, the project timekeeper shall promptly report the recurrence of disability on Compensation Form CA-2. The word "Recurrence" shall be clearly entered in the heading of the form in such cases, and the report shall repeat enough of the facts to identify the injury and show clearly the new dates when work stopped and when pay stopped.

Use and Preparation of CLAIM FOR COMPENSATION ON ACCOUNT OF INJURY, Compensation Form CA-4

When the disability of an employee injured in the performance of duty extends beyond the 3-day waiting period, the employee's initial claim for compensation on account of disability due to the injury shall be submitted on *Claim for Compensation on Account of Injury, Compensation Form CA-4*.

Timekeeper's
Initial
Injury Claim
Report.

Compensation Form CA-4 provides spaces (1) for the injured employee's claim, (2) for a report and certification by the attending physician, and (3) for a report and certification by the injured employee's official superior. The injured employee's claim on the face of the form shall be prepared for the employee by the project timekeeper on the basis of information furnished by the employee. The project timekeeper also shall execute the certificate on the reverse side of the form which is required of the employee's official superior and shall have the attending physician execute the certificate required of him. The complete claim shall be submitted to the local or State Compensation Officer in duplicate.

Compensation
Form CA-4.

— By Whom
Prepared.

If the employee is able to resume work within 18 days from the date disability commenced, the claim for compensation shall be prepared on Compensation Form CA-4 promptly upon termination of the employee's disability. If the employee is still disabled at the expiration of 18 days from the date disability commenced, Compensation Form CA-4 shall be prepared promptly upon the expiration of such 18-day period. Claims for compensation for subsequent periods of disability due to the injury shall be prepared on *Claim for Continuance of Compensation on Account of Disability, Compensation Form CA-8* (see pages 4.1.070-4.1.072).

— When
Prepared.

Where preparation of the initial claim on Compensation Form CA-4 is delayed and compensation is claimed for a period in excess of 15 days (18 days minus the 3-day waiting period), an explanation of the delay shall be provided.

— Explanation
of Delay in
Submission.

No claim will be considered by the United States Employees' Compensation Commission which is not submitted within 1 year from the date of the injury. It is the responsibility of the project timekeeper to keep informed as to the status of each injury case in order that claims for compensation may be submitted promptly. In cases where the project timekeeper is unable to contact the injured employee for any reason, the timekeeper shall advise the local or State Compensation Officer. If the employee has moved or is hospitalized outside the timekeeper's district, he shall advise the local or State Compensation Officer of the employee's new address or the name of the hospital.

— 1 Year
Limitation on
Submission.

In cases where a medical examination has been authorized on *Request for Examination of Employee When Claim Is in Doubt, Special Form CA-17* (see pages 4.1.075-4.1.076), and it appears probable that such claims will be considered compensable, Compensation Form CA-4 shall be prepared by the project timekeeper with oath administered under the authority of General Order No. 3, Revised, of this Administration for review by the Compensation Officer.

— — Use of
Compensation
Form CA-4 in
Doubtful Cases.

Detailed instructions relating to the entries required on Compensation Form CA-4 are as follows:

— Preparation.

Items (1), (2), and (3).—Enter the employee's full name (first name, middle initial, and surname), age, and sex, respectively.

Items (4), (5), and (6).—Enter the employee's complete mailing address; i.e., street or R. F. D. number, town or city, and State, respectively.

Item (7).—Indicate whether employee is married, single, or widowed, by crossing out the two words not applicable.

CLAIM FOR COMPENSATION ON ACCOUNT OF INJURY

(To be filed with the official superior, within 90 days after the injury causing disability for more than 3 days, for transmission to the UNITED STATES EMPLOYEES' COMPENSATION COMMISSION)

CLAIM MUST BE FILED WITHIN ONE YEAR AFTER INJURY

NOTICE: Section 39 of the Compensation Act of September 7, 1916, provides that whoever makes, in any claim for compensation, any statement, knowing it to be false, shall be guilty of perjury and shall be punished by a fine of not more than \$2,000, or by imprisonment for not more than one year, or by both such fine and imprisonment.

1. Name of injured employee _____ (1)		2. Age _____ (2)		3. Sex _____ (3)	
4. Mail address _____ (4) (Street and number)		5. _____ (5) (City or town)		6. _____ (6) (State)	
5. Married, single, widowed. 6. Race _____ (8)		7. Occupation and division _____ (9)			
8. Rate of pay when injured, \$ _____ (10) per _____ (11)					
(a) Were subsistence and quarters furnished by the United States? _____ (12)					
(b) If so, were they received in addition to rate of pay? _____ (13)					
(c) If either case, state value: Subsistence, \$ _____ (15) per _____ (16)		quarters, \$ _____ (17) per _____ (18)			
9. Time of injury _____ (19) (Date)		10. _____ (20) (Day of week)		11. _____ (21) (Hour a.m. or p.m.)	
10. Disability for work began _____ (22) (Date)		11. _____ (23) (Day of week)		12. _____ (24) (Hour a.m. or p.m.)	
11. First able to resume usual occupation _____ (25) (Date)		12. _____ (26) (Day of week)		13. _____ (27) (Hour a.m. or p.m.)	
12. Period for which compensation is claimed. From _____ (28) to _____ (29)					
13. Have you received any pay from the Government during period of disability:					
On account of annual or sick leave _____ (30)		Dates _____ (31)		Total amount, \$ _____ (32)	
Specify any other reason _____ (33)		Dates _____ (34)		Total amount, \$ _____ (35)	
14. Have you worked for anyone during the period of disability? _____ (36) If so, give name and address of employer, dates worked, rate of pay, and total amount earned _____ (37)					
15. Were you furnished subsistence or quarters (other than in hospital) during period of disability? _____ (38) If so, give dates on which subsistence or quarters, or both, were furnished _____ (39)					
16. If medical, surgical, or hospital service was furnished by private physicians or hospitals, state amount of expense incurred, \$ _____ (40) and submit an itemized bill for this service with an explanation of reason for not using United States medical officers or hospitals, if available.					
17. If transportation and other expenses necessary to enable you to secure proper medical and hospital treatment were incurred by you, state amount of expense so incurred, \$ _____ (41) If reimbursement is claimed submit itemized receipted bill for such expenses. (Give dates, places of travel, and amount paid; also any special expense necessary because you had to travel from your regular place of residence in order to get proper medical treatment)					
18. Place where injury occurred _____ (42) (Give exact location, as name or number of building, and division, etc.)					
19. Cause of injury _____ (43) (State exactly how injury occurred)					
20. Nature and extent of injury causing disability _____ (44)					
21. Have you made claim against any person for damages on account of the injury described above? _____ (45) If you have received any money in payment of damages, state amount, \$ _____ (46)					
22. (a) Have you ever been in the military or naval service? _____ (47) If so, state approximate periods served and in what organization _____ (48)					
(b) Have you ever applied for compensation or pension on account of such service? _____ (49) If so, give claim number and office where filed _____ (50)					
(c) Are you now receiving compensation or pension, retainer, or retirement pay on account of such service? _____ (51) If so, give details _____ (52)					
23. Have you applied for, or received, annuity under Civil Service Retirement Act? _____ (53)					
24. Dates of other injuries, if any, on account of which you have made claims for compensation _____ (54)					
I HEREBY make claim for compensation on account of the injury described above, which was sustained by me while in the performance of my duty for the United States, said injury not being due to willful misconduct on my part or to my intention to bring about the injury or death of myself or another, or to my intoxication. I have been disabled on account of this injury and have not refused or failed to perform any work I was able to do during the period for which compensation is claimed and every statement set forth above in support of my claim is true to the best of my knowledge and belief.					
Signed this _____ (55) day of _____ (56), 19____, at _____ (57)					
(59) _____ (60) ss: _____ (58) (Signature of claimant)					
Subscribed and sworn to before me this _____ (62) day of _____ (63), 19____, _____ (64) _____ (65) (Signature of official administering oath)					
(66) _____ (67) (Initials) _____ (68) (In and for)					

C.S.A.-4
Revised Sept. 23, 1939

(Front)

Items (8) and (9).—Enter the employee's race and assigned occupation as of the date of his injury, respectively..

Item (10).—Enter the calendar monthly earnings the worker would have received at this rate of pay at the time of injury (including the value of subsistence and quarters, if furnished), if he had worked his total assigned hours for the calendar month.

Item (11).—Enter the words "calendar month."

Item (12).—Enter "Yea" or "No".

Items (13) and (14).—If the entry for item (12) is "No," leave items (13) and (14) blank. If the entry for item (12) is "Yea," and the employee at the time of the accident was assigned to a work camp, and was furnished subsistence and quarters for which a deduction was made from his wage, enter "No" for item (13) and "Yea" for item (14).

(69) ATTENDING PHYSICIAN'S CERTIFICATE AND MEDICAL REPORT OF DISABILITY

I CERTIFY that _____, (Name of injured employee) has been under my professional care from _____ to _____, inclusive, for the effects of injuries sustained on _____.

In my opinion, employee has been totally disabled for all work from _____ to _____ and partially disabled for usual occupation from _____ to _____.

Patient { was able to resume regular work _____
may be }
Patient { was able to resume light work _____
may be }

1. Dates of treatment visits: (a) Office _____
(b) Home _____ (c) Hospital _____

2. Nature of treatment provided for effects of injury _____
(a) Operation _____ (b) Date performed _____

3. What further treatment is recommended? _____
Specify special services indicated, if any, such as: Consultation, hospitalization, orthopedic appliances, etc. _____

4. State what history of injury was given by employee _____

5. Describe the symptoms or physical findings for which treatment was given _____

(a) X-ray—laboratory—specialist's reports _____

6. State how your findings confirm your opinion that the disability was due to injury _____

7. Describe complicating and other concurrent diseases or disabilities present _____

8. Employee was confined (a) to his home from _____ to _____; (b) to bed from _____ to _____

9. Are permanent effects of the injury probable? _____ Describe in detail _____

10. If injury caused loss or dysfunction of a part, describe such loss in terms of function _____

NOTE.—In all cases where (a) the disability is protracted 30 days or more, or (b) where the medical relationship of the condition to an alleged injury or to occupational conditions is not clear, forward a detailed medical report describing the onset and clinical course of the condition, and discuss the medical aspects of the case which justify your opinion of the causal relationship to an injury.

I am licensed to practice medicine and surgery in the State of _____

Signed this _____ day of _____, 19 _____

(Signature of attending physician)

(Street and number)

(City and State)

CERTIFICATE OF OFFICIAL SUPERIOR OF INJURED EMPLOYEE

[Report of injury (Form C. A. 2) if not heretofore forwarded to the Commission, should accompany this claim.]

If any circumstances have arisen which alter the conclusions stated in the official report of injury (Form C. A. 2), or if the official superior disagrees with any of the statements made in the claim for compensation, it is requested that a full explanatory statement be made under "Remarks."

1. If the injured employee is a piece worker or an irregular worker, what were his gross earnings during the month immediately preceding the injury? \$ _____ (69); actual dates on which he worked _____ (70)
(For example, if the employee was injured on the 25th of February, his gross earnings should be given for January 2 to February 2, inclusive.)

2. Has employee resumed work? _____ (71) If so, give date and hour _____ (72)

3. Has employee been paid for any portion of the absence for which compensation is claimed? _____ (73) If so, state inclusive dates _____ (74)

4. Remarks. _____ (75)

I HEREBY CERTIFY that the person who executed the foregoing claim for compensation was injured while in the performance of his duty for the United States. An official report of this injury on Form C. A. 2 has been made, and all statements made in said report are true to the best of my knowledge and belief.

Signed this _____ (76) day of _____, 19 _____
at _____ (77)

(Signature of official superior)

(Title)

(Back)

Items (15), (16), (17), and (18).—If the entry for item (12) is "No," leave items (15) to (18), inclusive, blank. If the entry for item (12) is "Yes," enter the value of subsistence and quarters for a calendar month as established by State Administrator's Order.

Items (19), (20), and (21).—Enter the date, day of week, and time of day the injury occurred.

Items (22), (23), and (24).—Enter the date, day of week, and time of day disability commenced.

Items (25), (26), and (27).—Enter the date, day of week, and time of day the employee was first able to resume work at his regular occupation. If the employee is still unable to resume work at his usual occupation as of the day the form is prepared, enter "Still disabled" for item (25) and leave items (26) and (27) blank.

Item (28).—Enter the date on which the employee became entitled to compensation. This will be the first calendar day after the required 3-day waiting period.

Example 1: Disability began at 2 p.m., March 4, and the employee received his regular wage for March 4 on the project pay roll. In this instance compensation would begin on March 8.

—Examples for Computing 3-day Waiting Period.

Example 2: The employee sustained a disabling injury at 7 a.m., March 4, while proceeding from his home on the correct and most usual route to the project. As he had not begun to work on the project, he may not be paid on the project pay roll for March 4. In this instance March 4 would be counted as the 1st day of the 3-day waiting period and compensation would begin on March 7.

Example 3: The employee received a minor injury on March 4. First aid was administered and he completed his full day's work. The project was closed from March 5 to March 15. On March 12 the employee informed the project superintendent that his injury required a physician's care because of infection. The physician, from his examination of the injury and from the history of the injury obtained from the employee, stated that in his opinion disability for work because of the injury began March 8. The project being closed, the employee received no pay on the work project pay roll for March 8. In this instance March 8 would be counted the first day of disability and compensation would begin on March 11.

Item (29).—Enter the day through which compensation is claimed.

Items (30), (31), and (32).—In the case of project employees, the entry for item (30) shall be "No," and items (31) and (32) shall be left blank. Appointive employees, however, may elect to take accrued leave instead of compensation during a period of disability due to a compensable injury, and in such cases appropriate entries shall be made for items (30), (31), and (32).

Items (33), (34), and (35).—If the employee received pay from the Government during the period of disability for any reason other than annual or sick leave, the reason for such pay shall be stated, together with the dates for which pay was received and the total amount.

Item (36).—Enter "Yes" or "No."

Item (37).—If the entry for item (36) is "Yes", enter the name and address of the employer for whom the injured employee worked, the calendar dates worked, the rate of pay, and the total amount earned; otherwise leave blank.

Item (38).—Enter "Yes" or "No."

Item (39).—If the entry for item (38) is "No," leave item (39) blank. If the entry for item (38) is "Yes," enter item (39) the dates on which subsistence, or quarters, or both were furnished.

Item (40).—Leave blank unless the employee has paid for medical treatment for his injury with his own funds. In that event, insert in this space the amount paid and attach to the form an itemized, receipted bill for the amount paid accompanied by a statement explaining his reason for securing this service.

Item (41).—Leave blank unless the injured employee incurred expenses for transportation and other incidentals in securing medical and hospital treatment for the injury. In that event, insert in this space the amount of such expense. When reimbursement is claimed for this expense, attach to the form an itemized, receipted bill giving thereon the dates, places of travel, and amounts paid.

Item (42).—Enter the work project number and the place where the accident occurred; e.g., "WP-6700, in the 500 block on Austin Street, Waco, Texas"; or "WP-6800, 8 miles south of Waco on the Waco-Austin Highway"; or "WP-6900, in the sewing room at 419 South St. Mary's St., San Antonio, Texas."

Item (43).—Enter a brief description of how the accident which caused the injury occurred.

Item (44).—Enter the exact location and description of the injury; that is, which hand or what part of the arm, foot, leg, head, or body; and whether the wound was a cut, bruise, scratch, etc.

Item (45).—Enter "Yes" or "No."

Item (46).—Enter the word "None" unless the employee has received money from someone other than the Government in payment for damages due to the accident, in which event, enter the amount received.

Item (47).—Enter "Yes" or "No."

Item (48).—If the entry for item (47) is "Yes," enter for item (48) the approximate periods of service and the name of the branch of the armed forces served; otherwise, leave blank.

Item (49).—Enter "Yes" or "No."

Item (50).—If the entry for item (49) is "Yes," enter for item (50) the claim number assigned to the employee's application and the name and address of the office, Administration, or Department where the application is filed; otherwise, leave blank.

Item (51).—Enter "Yes" or "No."

Item (52).—If the entry for item (51) is "Yes," enter for item (52) the date on which the compensation, pension, retainer, or retirement pay for military or naval service began, the reason payments are being made, the monthly amount of payments, and when such payments will end, if known. If entry for item (51) is "No," leave item (52) blank.

Item (53).—Enter "Yes" or "No."

Item (54).—If the employee has had any other injuries on account of which he has made claim for compensation, enter in this space the dates of each injury; otherwise, insert the word "None."

Items (55), (56), and (57).—Enter the date and place of signing.

Item (58).—This space is provided for the injured employee's signature.

Item (59).—When the employee makes his signature with a mark or prints it, the signature shall be witnessed by at least two adult persons who shall place their signatures and mailing addresses in this space. The witnesses shall be persons other than the person administering the oath.

Items (60) and (61).—These spaces are provided for the employee of this Administration, or other official authorized to administer oaths to insert the names of the county and State in which the jurat is taken.

Items (62) and (63).—These spaces are provided for the employee of this Administration or other official authorized to administer oaths to insert the date on which the jurat is executed.

Item (64).—This space will be used by the employee of this Administration authorized to administer oaths to complete the statement of oath required by General Order No. 3, Revised, of this Administration, or by other official authorized to administer oaths to affix his seal.

Items (65), (66), and (67).—These spaces will be used by the employee of this Administration or other official authorized to administer oaths to enter his signature, title, and county and State, respectively.

Item 68.—The upper part of the reverse side of the form shall be executed by the attending physician.

Items (69) and (70).—In the case of project employees, no entries are required for these items and they shall be left blank. In the case of appointive employees serving on a per diem or other irregular basis, appropriate entries shall be made.

Item (71).—Enter "Yes" or "No."

Item (72).—If the entry for item (71) is "Yes," enter in this space the date and time of day the employee resumed work.

Item (73).—If the employee has received any pay on the project pay roll for any portion of the period for which compensation is claimed, enter "Yes"; otherwise, enter "No."

Item (74).—If the entry for item (73) is "Yes," enter the dates during the period for which compensation is claimed for which the employee received pay on the project pay roll.

Item (75).—This space shall be used to provide pertinent information which is not brought out in any other entry on the form. If additional space is required to present such information, on attached sheet shall be used.

Items (76), (77), (78), and (79).—These spaces shall be used by the person preparing the certificate, usually the project timekeeper, to enter his signature and title and give the date and place of signing.

Revised Oct. 23, 1942

Use and Preparation of CLAIM FOR CONTINUANCE OF COMPENSATION ON ACCOUNT OF
DISABILITY, Compensation Form CA-8

Subsequent
Claims for
Continuing
Disability.

When the disability of an employee injured in the performance of duty extends beyond the period for which compensation was claimed on *Claim for Compensation on Account of Injury*, Compensation Form CA-4, each subsequent claim for compensation on account of continued disability due to the injury shall be submitted on *Claim for Continuance of Compensation on Account of Disability*, Compensation Form CA-8. Such claims on Compensation Form CA-8 shall be submitted in duplicate to the local or State Compensation Officer at 15-day intervals.

Compensation
Form CA-8.
—By Whom
Prepared.

Compensation Form CA-8 is similar to Compensation Form CA-4 in that spaces are provided (1) for the injured employee's claim, (2) for the certificate of the attending physician, and (3) for the certificate of the injured employee's official superior. The employee's claim on the face of the form shall be prepared for the employee by the project timekeeper on the basis of information furnished by the employee. The project timekeeper also shall execute the certificate on the reverse side of the form which is required of the employee's official superior and shall have the attending physician execute the certificate required of him.

—Preparation.

Detailed instructions relating to the entries required on Compensation Form CA-8 are as follows:

Item (1).—Enter the date on which the form is prepared.

CLAIM FOR CONTINUANCE OF COMPENSATION ON ACCOUNT OF DISABILITY

File No.

(To be mailed to the United States Employees' Compensation Commission, Washington, D. C., through the official superior, on the 1st and 15th of each month, or as soon after each of those dates as possible.)

NOTICE

The Compensation Act of September 7, 1916, provides that whoever makes, in any claim for compensation, any statement, knowing it to be false, shall be guilty of perjury and shall be punished by a fine of not more than \$2,000, or by imprisonment for not more than one year, or by both such fine and imprisonment.

U. S. Employees' Compensation Commission,
Washington, D. C.

(1)
(Date of this claim)

, 19

I hereby certify that, on account of the injury sustained by me on

(2)
(Date of injury)

, 19

(3)
I was partially disabled from

(4)
totally

19

to

(5)
(State exact period for which compensation is hereby claimed)

, 19

inclusive,

and therefore request compensation for that period, in accordance with claim previously filed under the terms of the Employees' Compensation Act of September 7, 1916, as amended.

1. Have you worked during the period for which compensation is claimed on this form?

(6)
(Yes or no)

Note.—If your answer to the above question is "Yes," the following information must be furnished before compensation can be paid. Statement of rate of pay and total earnings must include the value of subsistence, quarters, or other advantages received as part of pay. If claim covers more than one calendar month, report earnings for each month separately in the space provided on this form.

(a) Dates on which employed

(7)

(b) Rate of pay, \$

per day.

(c) Total amount earned,* \$

per month.

(d) Hours worked per day

(e) Days worked per week

(f) Nature of work performed

(g) Names and addresses of employers

*Following space to be used if claim covers more than one calendar month.

Month and year	Amount earned	Nature of work performed	Name and address of employer
(8)	(9)	(10)	(11)

2. If only partially disabled and you have performed no work, state why you have not worked:

(12)

3. If you have endeavored to find work, give names and addresses of persons from whom you sought work:

(13)

4. Are you receiving from the United States a pension, compensation, or other allowance of any kind on account of military service?

(14)

If so, state (a) amount received per month, \$

(15)

(b) nature of award

(16)

(Such as retired pay, service pension, non-service connected disability allowance, etc.)

(c) Veterans Administration claim number

(17)

5. Are you receiving from any State, county, or municipality, or from any private relief organization, any pension or allowance?

(18)

If so, state full particulars

(19)

I hereby certify that every statement as set forth above in support of my claim is true and correct to the best of my knowledge and belief.

(20)
(Signature of claimant)

(21)
(Address)

Date of this certificate

(22)

, 19

C. A. 8
Revised June 25, 1932

Certificate on back of this form must be executed by attending physician and official superior.

CERTIFICATE OF ATTENDING PHYSICIAN

I, the undersigned, a duly licensed practitioner of medicine and surgery, do hereby certify that I have this day personally examined ⁽²⁴⁾ _____, who claims to have been disabled from _____ (Give full name of claimant) _____ to _____, inclusive, and the following is a report of my findings based upon this examination.

1. Nature of disability _____
2. Is this condition due to the injury for which compensation is claimed? _____
3. What treatment is recommended to hasten recovery? _____ ^(Opinion of attending physician)
4. Is such treatment being given? _____ If so, by whom? _____
5. Is claimant in hospital? _____ If so, state date entered and probable period of hospitalization _____
6. Is claimant confined to bed? _____
7. If claimant has been discharged from further treatment, give date _____
8. Is disability total for usual work? _____ If not, estimate percentage in terms of function _____ percent.
9. How long, in your opinion, will such disability continue? _____
10. Is claimant, in your opinion, able to perform other work? _____ If so, what kind? _____
11. Prognosis _____
12. Consent or recommendations _____

Date of this certificate _____, 19____

CERTIFICATE OF EMPLOYEE'S OFFICIAL SUPERIOR

Has claimant received any pay, subsistence, or quarters from your establishment for any portion of period during which compensation is claimed on this form? ⁽²⁵⁾ _____ If so, give dates for which paid or for which subsistence or quarters were furnished and the value thereof _____ ⁽²⁶⁾

Is the claimant, in your opinion, disabled for his usual occupation? _____ ⁽²⁷⁾

Is the claimant, in your opinion, able to perform other work of a remunerative character? _____ ⁽²⁸⁾
If so, describe kind of work: _____ ⁽²⁹⁾

Date of this certificate, _____ ⁽³²⁾, 19____ ⁽³⁰⁾
^(Signature of official superior) _____ ⁽³¹⁾
^(Title) _____

Note.—Official superiors are urged to examine this form when it is presented by the claimant and to see that all questions on the reverse of the form are answered. Careful observance of this procedure will expedite action upon the claim and reduce correspondence in connection therewith.

(Back)

Item (2).—Enter the date on which the accident occurred which caused the injury and disability.

Item (3).—Strike out either the word "partially" or "totally" to indicate the correct degree of disability sustained.

Items (4) and (5).—State inclusive dates of the period for which compensation is being claimed.

Item (6).—Enter "Yes" or "No."

Items (7), (8), (9), (10), and (11).—If the entry for item (6) is "No," no entries are required for these items. If the entry for item (6) is "Yes," and the claim does not cover a period of more than 1 calendar month, the information called for by item (7) shall be furnished and no entries shall be made for items (8), (9), (10), and (11). If the entry for item (6) is "Yes," and the claim covers a period of more than 1 calendar month, item (7) shall be left blank and items (8), (9), (10), and (11) shall be completed. In the latter case a separate line shall be used for each month or part of month.

Item (12).—Enter the employee's reason for not returning to work if the attending physician has certified that the employee is able to return to work, either at his usual occupation or some other type of work.

Item (13).—Enter the names and addresses of persons from whom the employee has sought work, if any; otherwise, enter "None."

Item (14).—Enter "Yes" or "No."

Item (15).—If the entry for item (14) is "No," leave this space blank. If "Yes," enter the amount received per month.

Items (16) and (17).—These spaces are provided to indicate the nature of the pension, compensation, or other allowance that the employee may be receiving from the United States Government. If the entry for item (14) is "No," these spaces shall be left blank.

Item (18).—Enter "Yes" or "No."

Item (19).—If the entry for item (18) is "No," leave this space blank. If "Yes," full particulars shall be given in this space.

Items (20), (21), and (22).—These spaces are provided for the signature and address of the employee and the date on which the form is signed.

Item (23).—If the employee's signature is represented by a mark or is printed, the signature must be witnessed by at least two adult persons who shall place their signatures and mailing addresses in this space.

Item (24).—The upper part of the reverse side of the form shall be executed by the attending physician in complete detail.

Item (25).—Enter "Yes" or "No."

Item (26).—If the entry for item (25) is "No," leave this space blank; otherwise, give the dates for which the claimant has received pay, subsistence, or quarters from the Government during any portion of the period for which compensation is claimed, and the value thereof.

Items (27) and (28).—Enter "Yes" or "No" for each item.

Item (29).—If the entry for item (28) is "No," leave this space blank, if "Yes," describe the kind of work of a remunerative character which, in the opinion of the project timekeeper or of the project superintendent, the employee is able to perform and state whether such work was available and offered to the employee.

Items (30), (31), and (32).—These spaces shall be used by the person preparing the certificate, usually the project timekeeper, to enter his signature and title and give the date and place of signing.

Use and Preparation of REQUEST FOR TREATMENT OF INJURED EMPLOYEES, Special Form CA-16.

Where there is no doubt that the employee's injury was sustained in the performance of duty and that the need for medical treatment resulted from such injury, necessary medical treatment for the injured employee shall be authorized by the project timekeeper by means of *Request for Treatment of Injured Employees, Special Form CA-16*. Instructions relating to the medical treatment to which injured employees are entitled are set forth on pages 4.1.053-4.1.055.

Request for
Treatment of
Injured
Employees.

The authorization for medical treatment shall be executed in triplicate by the project timekeeper on the face of Special Form CA-16. The original and duplicate copy shall be sent to the designated hospital or physician, together with *Public Voucher for Services and Supplies of Hospitals and Physicians, Compensation Form S-69* (see pages 4.1.087-4.1.088). The reverse side of the form shall be used by the hospital or attending physician to report the examination and treatment of the employee, and the original shall be returned to the project timekeeper. Upon receipt of the original, the entries on the reverse side shall be transcribed to the reverse side of the triplicate copy retained on the project, and the original and triplicate copy shall be submitted to the local or State Compensation Officer.

Special Form
CA-16.

— By Whom
Prepared and
Routing.

Instructions relating to the entries required on Special Form CA-16 are as follows: —Preparation.

Item (1).—Enter "Federal Works Agency—Work Projects Administration of (name of State)."

Item (2).—Enter the date on which the form is prepared.

Item (3).—Enter the complete name of the physician or hospital requested to treat the employee. Instructions relating to the selection of physicians and medical facilities are set forth on page 4.1.053.

Item (4).—Enter the mailing address of the physician or hospital designated.

Item (5).—Enter the full name of the injured employee (first name, middle initial, and surname).

Items (6), (7), and (8).—Enter the age, sex, and color, respectively, of the employee.

REQUEST FOR TREATMENT OF INJURED EMPLOYEES OF THE

(1)
(Name of department and name and location of reporting office or division headquarters)

Project employees paid wages from Emergency Relief Appropriation Act funds will be provided with medical, surgical, and hospital treatment only for traumatic injuries sustained in the performance of duty. This request for treatment authorizes the physician or hospital addressed to furnish treatment only if the condition presented may reasonably be attributed to the traumatic injury described below. Traumatic injury is defined as "injury by accident causing damage or harm to the physical structure of the body and shall not include a disease in any form except as it shall naturally result from the injury."

To _____, 19____
(3) (Date)
(Name of hospital or physician) (4) (Address)
The bearer, _____
(5) (Full name of injured employee) Age (6) Sex (7) Color (8)
is an employee of the _____ employed as _____
(9) (Name of department) (10) (Occupation)
at _____
(11) (Name of office, establishment, or project where employed) (12) (Location)
He was injured in the performance of duty on _____, 19____
(13) (Date)
Nature of injury for which treatment is authorized _____ (14)

Treatment is requested for the direct results of said injury.

Reasonable fees for services rendered by private facilities pursuant to this request will be paid by the United States Employees' Compensation Commission upon presentation of charges therefor prepared on Form S-69. Medical fees will be paid at rates not in excess of the minimum charges prevailing in the community for similar services. Hospital charges will be allowed only at rates for ward service, which will include the use of a single room when necessary.

Hospital and physicians' charges, the latter accompanied by a current medical report of the case, must be submitted monthly or at the termination of treatment if the case runs less than a month.

(15)
(Signature of official superior)

(16)
(Title or official position)

(17)
(Address)

(1E)

PHYSICIAN'S REPORT
U. S. EMPLOYEES' COMPENSATION COMMISSION
WASHINGTON, D. C.

1. Name of patient _____ Age _____ Sex _____

2. Home address of patient _____

3. Place of employment _____

4. Date and hour of your first treatment _____

5. Case history as stated by patient. Give date of accident _____

6. Give nature and extent of injury as found on your first examination and state your objective findings: _____

7. Is condition complained of due to accident described by patient? _____

8. Is this accident the only cause of disability? _____ If not, state contributing causes _____

9. Has patient any physical impairment due to previous injury or disease? _____ If so, describe _____

10. X-ray—laboratory—specialists' reports _____

11. Describe treatment given by you _____

12. Was patient hospitalized? _____ Name of hospital _____

13. Date admitted to hospital _____ If discharged, give date _____

14. Is further treatment needed? _____ For how long? _____

15. Will injury cause any permanent disability? _____ If so, what? _____

16. Patient { was } able to resume regular work _____, 19____
 { may be }

17. Patient { was } able to resume light work _____, 19____
 { may be }

18. If death ensued, give date _____

19. Number of treatments given by you at (1) office _____, (2) home _____, (3) hospital _____

20. Remarks (give any information of value not included above): _____

I HEREBY CERTIFY I am a duly licensed physician in the State of _____
and was graduated from _____ Medical School in the year _____
Date of this report _____

(Name)

(Address)

NOTE.—Official superior's request for examination or treatment (Form CA-16 or CA-17) must accompany voucher for medical services.

Back

Item (9).—Enter "Work Projects Administration."

Item (10).—Enter the employee's assigned occupational title, such as carpenter, seamstress, laborer, etc.

Item (11).—Enter the work project number of the project to which the employee was assigned at the time of the injury; e.g., "WP-4671."

Item (12).—Enter the project mailing address.

Item (13).—Enter the date on which the accident resulting in injury occurred.

Item (14).—Enter the exact location and description of the injury; that is, which finger of which hand or what part of the arm, foot, leg, head, or body; and whether the wound was a cut, bruise, scratch, etc.

Items (15), (16), and (17).—These spaces are provided for the signature, title, and mailing address of the person, usually the project timekeeper, executing the authorization.

Item (18).—The reverse side of the form shall be prepared in complete detail by the hospital or physician furnishing the medical treatment.

Revised Oct. 23, 1942

Use and Preparation of REQUEST FOR EXAMINATION OF EMPLOYEE WHEN CLAIM IS IN DOUBT, Special Form CA-17

Where it is doubtful that the employee's injury was sustained in the performance of duty or that the need for medical treatment resulted from such injury, the project timekeeper shall execute *Request for Examination of Employee When Claim Is in Doubt, Special Form CA-17*, authorizing the designated physician to examine the employee and to furnish necessary medical treatment if it is found that the employee's condition or disability may be due to the accident alleged. Such treatment, however, shall be confined to the direct results of the accident pending determination of whether the case is one for which treatments may be continued.

Request for Examination of Employee When Claim Is in Doubt.

If the physician finds that the employee's condition or disability is not due to the alleged accident, no authorization is granted by the form for treatments at Government expense. Instructions relating to the medical treatment to which injured employees are entitled are set forth on pages 4.1.053-4.1.055.

In Cases Where Disability Is Not Due to Alleged Accident.

The authorization for medical examination shall be executed in triplicate by the project timekeeper on the face of Special Form CA-17. The original and duplicate copy shall be sent to the designated hospital or physician, together with *Public Voucher for Services and Supplies of Hospitals and Physicians, Compensation Form S-69* (see pages 4.1.087-4.1.088). The reverse side of the form shall be used by the hospital or attending physician to report the results of the examination and any treatment which was considered necessary. The original shall be returned to the project timekeeper who shall transcribe the entries on the reverse side of the original to the reverse side of the triplicate copy retained on the project. The original and triplicate copy shall then be submitted to the local or State Compensation Officer.

Special Form CA-17.

—By Whom Prepared and Routing.

REQUEST FOR EXAMINATION OF EMPLOYEE WHEN CLAIM IS IN DOUBT	
(1)	
(Name of department, and name and location of reporting office or division headquarters)	
Project employees paid wages from Emergency Relief Appropriation Act funds will be provided with medical, surgical, and hospital treatment only for traumatic injuries sustained in the performance of duty. Traumatic injury is defined as "injury by accident causing damage or harm to the physical structure of the body and shall not include a disease in any form except as it shall naturally result from the injury."	
To _____	(2) _____, 19____
(3) _____	(4) _____
(Name of physician)	(Address)
The bearer, _____	Age _____ Sex _____ Color _____
(Full name of injured employee)	(5) _____ (6) _____ (7) _____ (8) _____
is an employee of the _____	(9) _____, employed as _____
(Name of department)	(10) _____
at _____	(11) _____ (12) _____
(Name of office, establishment, or project where employed)	(Location)
There are reasons to believe that he may have been injured in the performance of duty on _____	(13) _____, 19____
(Date)	
The alleged injury is claimed to be due to _____	(14) _____
(Cause of injury claimed)	
The resulting disability appears to be _____	(15) _____
(Nature of disability)	
You are requested to examine the employee and advise this office at once whether in your opinion the disability is due to the alleged injury described above. If there seems reason to believe the disability may be due to accident alleged, temporary treatment should be rendered for the direct result of the accident until it can be definitely ascertained whether the case is one for which treatment should be continued under the Compensation Act.	
Hospitalization, operation, or extensive treatment, except in a clear emergency, must not be undertaken without conference, and permission of this office.	
If, in your opinion, the condition for which treatment is sought is not due to the alleged accident no treatment should be furnished on this request but report of examination should be furnished this office immediately.	
Reasonable fees for services rendered pursuant to this request will be paid by the United States Employees' Compensation Commission upon prompt presentation of charges therefor prepared on Form S-69. Medical fees will be paid at the rates not in excess of the minimum charges prevailing in the community for similar services.	
(16) _____	
(Signature of official superior)	
(17) _____	
(Title or official position)	
(18) _____	
(Address)	
Special Form C. A. 17	(Report on back of this form to be completed by examining physician)

(19)

PHYSICIAN'S REPORT
U. S. EMPLOYEES' COMPENSATION COMMISSION
WASHINGTON, D. C.

1. Name of patient _____ Age _____ Sex _____

2. Home address of patient _____

3. Place of employment _____

4. Date of examination _____

5. Case history as stated by patient. Give date of accident _____

6. Give nature and extent of injury as found on your first examination and state your objective findings _____

7. Is condition complained of due to accident described by patient? _____

8. Give reasons briefly for answer _____

9. Is this accident ~~the~~ only cause of disability? _____ If not, state contributing cause _____

10. Has patient any physical impairment due to previous injury or disease? _____ If so, describe _____

11. X-ray—laboratory—specialists' reports _____

12. If treatment given by you, describe _____

13. Was patient hospitalized? _____ Name of hospital _____

14. Is further treatment needed? _____ For how long? _____

15. Will injury cause any permanent disability? _____ If so, what? _____

16. Date admitted to hospital _____ If discharged, give date _____

17. Patient { was } able to resume regular work _____
 { may be }

18. Patient { was } able to resume light work _____
 { may be }

19. Remarks: (Give any information of value not included above) _____

I hereby certify that I am a duly licensed physician in the State of _____
and was graduated from _____ Medical School in the
year _____

Date of this report _____ (Signed) _____ (Name) _____

(Address)

NOTE.—Official superior's request for examination (Form C. A-17) must accompany voucher for services rendered.

Back

—Preparation.

Instructions relating to the entries required on Special Form CA-17 are as follows:

Item (1).—Enter "Federal Works Agency—Work Projects Administration of (name of State)."

Item (2).—Enter the date on which the form is prepared.

Item (3).—Enter the complete name of the physician or hospital requested to make the examination.

Item (4).—Enter the mailing address of the hospital or physician designated.

Items (5), (6), (7), and (8).—Enter the full name, age, sex, and color of the employee, respectively.

Item (9).—Enter "Work Projects Administration."

Item (10).—Enter the employee's assigned occupational title on the project.

Item (11).—Enter the work project number of the project to which the employee was assigned at the time of the injury; e.g., "WP-4871."

Item (12).—Enter the project mailing address.

Item (13).—Enter the date on which the accident resulting in the alleged injury occurred.

Item (14).—Describe the manner in which the injured employee claims the accident occurred.

Item (15).—Enter the specific nature of the injury claimed by the injured employee and state the exact location; that is, which finger of which hand or what part of the arm, foot, leg, head, or body; and whether the wound was a cut, bruise, scratch, etc.

Items (16), (17), and (18).—These spaces are provided for the signature, title, and mailing address of the person, usually the project timekeeper, executing the authorization.

Item (19).—The reverse side of the form shall be prepared in detail by the hospital or physician making the examination.

Use and Preparation of REPORT OF TERMINATION OF TOTAL OR PARTIAL DISABILITY, Compensation Form CA-3

The disability of an employee injured in the performance of duty shall be considered terminated (1) upon the injured employee's return to work either on the project or in private industry, or (2) upon certification by the attending physician that the injured employee has attained his maximum recovery.

Termination of
Disability.

If the termination of disability has not been previously reported on *Official Superior's Report of Injury*, Compensation Form CA-2 (see pages 4.1.058-4.1.064), or *Claim for Compensation on Account of Injury*, Compensation Form CA-4 (see pages 4.1.065-4.1.069), such termination shall be reported immediately by executing the upper portion of Compensation Form CA-3. Instructions relating to the preparation of the lower part of Compensation Form CA-3 as a report of death are set forth on pages 4.1.082-4.1.084.

Reporting
Termination of
Disability.

The report of termination of disability on Compensation Form CA-3 shall be prepared by the project timekeeper and submitted in duplicate to the local or State Compensation Officer. Instructions relating to the entries required on Compensation Form CA-3 in such cases are as follows:

Instructions
on Preparation
of Form CA-3.

Item (1).—If the injured employee was not totally disabled and was allowed to continue work on the project but at a lower wage classification than that to which he was assigned at the time of his injury, the word "Total" in the title shall be obliterated.

If the employee did not work on the project during the period of his disability, the word "Partial" in the title shall be obliterated.

Item (2).—Enter "Federal Works Agency—Work Projects Administration."

Item (3).—Enter "(name of State) WPA."

Item (4).—Enter the work project number and the place where the accident occurred; e.g., "WP-6700, in the 500 block on Austin Street, Waco, Texas"; "WP-6800, 8 miles south of Waco, Texas, on the Waco—Austin Highway"; or "WP-6900, in the sewing room at 419 South St. Mary's Street, San Antonio, Texas."

Item (5).—Enter the name of the town or city in which, or nearest which, the employee was working when the accident occurred.

Item (6).—Enter the name of the State.

Item (7).—Enter the full name of the employee (first name, middle initial, and surname).

Items (8), (9), and (10).—Enter the date, day of the week, and time of day, respectively, when the accident occurred which caused the injury.

Items (11), (12), and (13).—Enter the date, day of the week, and time of day, respectively, when the employee stopped work because of disability resulting from the injury.

Items (14), (15), and (16).—Enter the date, day of the week, and time of day, respectively, when the employee's pay stopped because of the injury.

Items (17), (18), and (19).—Enter the date, day of the week, and time of day, respectively, when the employee was first able to resume work after disability because of the injury.

Item (20).—Enter "Yes" or "No."

Item (21).—If the answer to item (20) is "Yes," enter the date the employee returned to work on the project.

Item (22).—If the employee has not returned to work on the project when this form is prepared, enter "Has not returned to work on project." If the employee has returned to work on the project but at a different wage than that received on the day of the accident, enter in this space the monthly wage now assigned the employee and explain whether the change in wage is due to inability because of the injury to perform work similar to that he was performing on the day of the accident.

Item (23).—Enter the actual number of days, including Sundays and holidays, that the employee was disabled for work because of the injury.

Example: If an employee was injured on March 4, 1938, and his disability ended May 31, 1938, the entry in this space would be 88, the actual number of days between March 5 and May 31, inclusive. (March 4, the day disability began, would not be counted if the employee received his regular wage on the project pay roll for that day.) If the employee did not receive his regular wage on the project pay roll for March 4, that day would be included and 89 would be the entry.

—Example of
Computation of
Days Disabled.

Item (24).—Enter the actual number of days the employee would have received pay on the project during the period of his disability if he had not become disabled because of the injury. (Assume that the employee would have worked every day that he would have been assigned in order to work his normal assigned hours.)

Item (25).—If the employee was assigned to a work camp and received subsistence during the entire period of disability, enter "Yes." If the employee received subsistence during a portion of the period of disability, enter "Partly furnished." If the injured employee did not receive any subsistence during the period of disability, enter "None furnished."

Item (26).—If subsistence was furnished during a portion of the period of disability, enter the dates on which subsistence was not furnished.

Items (27) and (28).—In the case of nonadministrative employees the entry for each of these items shall be "No," as such employees are not entitled to annual or sick leave. Appointive employees may elect to take accrued sick and annual leave instead of compensation during a period of disability due to a compensable injury.

Item (29).—Enter "Yes" or "No." If the entry is "Yes," enter the dates for which payment was received and state the reason for such payments.

Item (30).—This space shall be used to describe the nature of the injury and to designate the specific part of the body injured.

Item (31).—This space shall be used to provide pertinent information which is not brought out in any other entry. If additional space is required to present such information, the reverse side of the form shall be used. If the entry for item (21) reveals that the employee did not return to work on the first day he was able to resume work, as stated under item (17), this space shall be used to state the reason why the employee did not return to work on the first day he was able to do so.

REPORT OF TERMINATION OF TOTAL OR PARTIAL DISABILITY					
(1) (Cross out one)					
[To be forwarded to the UNITED STATES EMPLOYEES' COMPENSATION COMMISSION, WASHINGTON, D. C., through official channels, as soon as disability from injury terminates. This form to be submitted for each injury resulting in any disability, whether or not employee makes claim for compensation.]					
1. Department	(2)	2. Bureau or office	(3)		
3. Place of employment	(4)	(5)	(6)		
4. Full name of injured employee	(7)				
5. Time of injury	(8)	19	(9)	(10)	E.
6. Time employee stopped work	(11)	19	(12)	(13)	E.
7. Time employee's pay stopped	(14)	19	(15)	(16)	E.
8. First day employee was able to resume work	(17)	19	(18)	(19)	E.
9. Did employee return to the same work and at same rate of pay after termination of disability?					
If so, when? (21) If not, state character of work performed upon return to duty and rate paid employee for such work (22)					
10. Actual time disabled (including Sundays and holidays) (23) days.					
11. Number of days for which employee would have received pay had he not been disabled (24) days.					
12. If employee was receiving subsistence as part of his wages, was such subsistence furnished during entire period of disability? (25)					
If not, give dates on which subsistence was not furnished (26)					
13. Has employee been paid for any portion of above absence on account of—					
(a) Annual leave? (27)					
(b) Sick leave? (28)					
(c) Any other reason (29)					
14. Nature of injury (30)					
15. Remarks (31)					
[The following information is to be furnished only in case of death resulting from an injury sustained while in the performance of duty. If death results immediately, or if no Report of Injury has previously been submitted, such report, on Form C. A. 2, should be forwarded herewith.]					
REPORT OF DEATH					
16. Full name of deceased employee					
17. Time of death (Date) 19 (Day of week) (Hour, a.m. or p.m.) E.					
18. Time employee's pay stopped (Date) 19 (Day of week) (Hour, a.m. or p.m.) E.					
19. Place of death (Name of hospital, establishment, etc.) (City or town, and State)					
20. Immediate cause of death					
21. Widow of deceased employee (Give full name) (Address)					
22. Children of deceased employee under 16 years of age, or those over 16 who are incapable of self-support: (Name) (Age)					
23. Names, relationship, and addresses of all other persons known to be dependent, in any degree, upon decedent at time of death: (Name) (Relationship) (Address)					
Signed this _____ day of _____, 19 _____					
at _____ (Official signature)					
C. A. 3 Title					
Revised to June 3, 1926 (All forwarding endorsements to be made on reverse side of this sheet.)					

Use and Preparation of REPORT OF HERNIA, Compensation Form CA-32

When a WPA employee alleges that he has suffered a hernia, rupture, or injury or strain about the groin in the performance of duty, a detailed report of the injury shall be prepared on *Report of Hernia, Compensation Form CA-32*, and the employee shall be referred to a physician for a medical examination by means of *Request for Examination of Employee When Claim Is in Doubt, Special Form CA-17* (see pages 4.1.075-4.1.076).

Reporting
Alleged
Hernia Cases.

In no hernia case may the project timekeeper authorize an operation. In an emergency case involving strangulation or incarceration where the investigation reveals clearly that the condition is due to an injury received on the project, the employee should be referred to a county or city charity hospital unless he is prepared to assume the expense of the operation if the case is disallowed by the United States Employees' Compensation Commission. If a county or city hospital is not available in an emergency case, the project timekeeper may advise the attending physician that the expense of the operation may be borne by the Federal Government if the case is allowed upon review by the United States Employees' Compensation Commission.

Authority in
Hernia Cases.

In no instance, however, shall treatment of a hernia by the injection method be authorized. Expenses incurred in treatments by such method will not be allowed by the United States Employees' Compensation Commission.

Prohibition
of Treatment
by Injection.

The face of Compensation Form CA-32 shall be prepared in duplicate for the employee by the project timekeeper on the basis of information furnished by the employee. The original, together with Special Form CA-17 and *Public Voucher for Services and Supplies of Hospitals and Physicians, Compensation Form S-69* (see pages 4.1.087-4.1.088), shall be sent to the physician designated to examine the employee. The examining physician shall execute the reverse side of the form and return the original to the project timekeeper who shall transcribe the physician's entries on the reverse side of the original to the reverse side of the copy retained on the project. The completed original and duplicate copy shall then be submitted to the local or State Compensation Officer.

Compensation
Form CA-32.

—Responsi-
bility for
Preparation
and Routing.

Instructions relating to the entries required on Compensation Form CA-32 are as follows:

—Detailed
Instructions
on
Preparation.

Items (1) and (2).—Leave blank.

Item (3).—Enter the employee's full name (first name, middle initial, and surname).

Item (4).—Enter the age of the employee.

Item (5).—Leave blank.

Item (6).—Enter the exact location on the body of the hernia, rupture, or injury or strain about the groin.

Item (7).—Enter "Yes" or "No."

Item (8).—Enter the employee's reason for claiming the hernia, rupture, or injury or strain about the groin was sustained in the performance of duty.

Item (9).—Enter the date on which the accident occurred out of which it is alleged the injury developed.

Item (10).—Enter the employee's description of the work he was doing when the accident occurred and how he was doing such work.

Item (11).—Enter the employee's description of the first indications or feelings causing him to think he had been injured.

Item (12).—Enter the date on which the employee first noticed the hernia.

Item (13).—When the hernia, rupture, or injury or strain about the groin is claimed to have been due to lifting, name the object lifted and give its approximate weight in pounds.

Item (14).—Enter "Yes" or "No."

Item (15).—Designate the specific part of the body where pain was first felt.

Item (16).—Enter the employee's description as to how the pain felt.

Item (17).—Enter the length of time the employee states the pain lasted.

Items (18) and (19).—Enter "Yes" or "No" for each item.

Item (20).—Enter the name and mailing address of the person to whom the employee first spoke about the injury.

Item (21).—Enter "Yes" or "No."

Ca-32	UNITED STATES EMPLOYEES' COMPENSATION COMMISSION	File No. (1)
	WASHINGTON	
<p>Dear Sir:</p> <p>Reference is made to the hernia which you believe you sustained on _____ (2)</p> <p>In order that the Commission may have the information necessary to determine whether your case comes under the Compensation Act, will you kindly fill out and return this blank? Please note the physician's certificate on back of blank.</p> <p>There is inclosed a franked envelope, which does not require the addition of postage, for your use in returning the blank.</p> <p>Further action on your case cannot be taken until the information called for by this blank is furnished.</p> <p style="text-align: right;">Jewell W. Swafford, Chairman.</p>		
REPORT ON HERNIA		
Claimant _____ (3)	Age _____ (4)	Place of employment _____ (5)
1. Where is the hernia located? _____ (6)		
2. Was the hernia caused by an injury? _____ (7)		
3. Why do you think the injury caused the hernia? _____ (8)		
4. When did the injury occur? _____ (9)		
5. What were you doing when the injury occurred? _____ (10)		
6. What were the first signs that you had been injured? _____ (11)		
7. When did you first notice the hernia? _____ (12)		
8. If the injury was supposed to have been due to lifting, tell what was lifted and how much it weighed. _____ (13)		
9. Was there pain at the time of the injury? _____ (14) Where was it? _____ (15)		
How long did it last? _____ (17) Did it make you stop work? _____ (18)		
Did you speak of it at the time? _____ (19) To whom? _____ (20)		
10. Have you ever had a hernia before at this same place? _____ (21)		
11. When did you first see a physician on account of this hernia? _____ (22)		
12. What is his name and address? _____ (23)		
13. Have you ever had any hernia any place before? _____ (24)		
14. Have you been operated on for this hernia? _____ (25)		
15. Do you want to be operated on for this hernia? _____ (26)		
16. If you have been seen by a physician, have him fill out the physician's certificate on the back of this blank.		
Note.—If the case is one of aggravation of a preexisting hernia, and additional detailed statement of the nature and extent and cause of the aggravation should be given.		
	Signature of claimant _____ (28)	_____ (27)
	Address _____ (29)	_____ (30)
Date _____ (31)	_____ (City)	_____ (State)

Front

(32)	
PHYSICIAN'S CERTIFICATE	
<p>I certify that I have on the _____ day of _____ examined _____</p> <p>and that he has a hernia _____</p> <p>(Description: Location; variety; whether complete or incomplete; incarcerated, strangulated, or otherwise complicated; whether reducible and retainable by truss)</p>	
<p>1. There is, at this examination, an actual protrusion of the abdominal contents into or through—</p> <p>a. Inguinal canal.</p> <p>b. Femoral canal.</p> <p>c. Abdominal muscles.</p>	
<p>2. In my opinion the hernia—</p> <p>a. Is the result of _____</p> <p>b. Was materially aggravated by the injury and was acquired in the manner stated in this report.</p>	
<p>3. The hernia is—</p> <p>a. Operable.</p> <p>b. Not operable.</p>	
<p>4. I recommend operation.</p> <p>5. I do not recommend operation.</p>	
<p>_____ Attending physician or medical officer.</p>	
<p>Check (✓) the applicable words.</p>	

(Back)

Item (22).—Enter the date on which the employee first saw a physician on account of the alleged injury.

Item (23).—Enter the name and mailing address of the physician to whom the employee first went on account of the injury.

Items (24), (25), and (26).—Enter "Yes" or "No" for each item.

Items (27), (29), (30), and (31).—These spaces are provided for the employee's signature, mailing address, and identification number, and the date of signing, respectively.

Item (28).—If the employee's signature under item (27) is represented by a mark or is printed, the signature must be witnessed by at least two adults who shall place their signatures and mailing addresses in this space.

Item (32).—The reverse side of the form shall be prepared in complete detail by the examining physician.

Reports Required Upon Death of A WPA Employee

Action in Case
of Death of
WPA Employee.

When an injury sustained in the performance of duty results in the death or is alleged to have caused the death of a WPA employee, or when death occurs from natural causes while the employee is working on the project, the project timekeeper (1) shall notify the local or State Compensation Officer immediately by telephone or telegraph and (2) shall prepare a report of the death on Compensation Form CA-3.

Instruction
References.

Instructions relating to the information to be furnished by the project timekeeper in reporting the death of an employee by telephone or telegraph and to the preparation of Compensation Form CA-3 as a report of death are set forth in the following subsections. Instructions relating to the preparation of Compensation Form CA-3 as a report of termination of disability are set forth on pages 4.1.077-4.1.078.

[The following information is to be furnished only in case of death resulting from an injury sustained while in the performance of duty. If death results immediately, or if no Report of Injury has previously been submitted, such report, on Form C. A. 2, should be forwarded herewith.]

REPORT OF DEATH

16. Full name of deceased employee	(32)		
17. Time of death	(33) (Date)	, 19	(34) (Day of week)
18. Time employee's pay stopped	(35) (Date)	, 19	(36) (Day of week)
19. Place of death	(37) (Name of hospital, establishment, etc.)		(38) (Hour, a.m. or p.m.)
20. Immediate cause of death	(39) (City or town, and State)		
21. Widow of deceased employee	(40) (Give full name)		(41) (Address)
22. Children of deceased employee under 18 years of age, or those over 18 who are incapable of self-support:			
	Name (42)	Age (43)	
23. Names, relationship, and addresses of all other persons known to be dependent, in any degree, upon decedent at time of death:			
	Name (44)	Relationship (45)	Address (46)
Signed this	(49)	day of	(50)
at	(51)		(52)
			(Official superior) (48)
			(Title) (47)
C. A. 3 Revised 20 June 3, 1925			
(All forwarding endorsements to be made on reverse side of this sheet.)			

Obtaining
Permission
for Autopsy.

In all cases of death of an employee, either as the result of an injury sustained or alleged to have been sustained in the performance of duty or from natural causes while working on the project, the project timekeeper shall endeavor to secure the consent in writing of the employee's family to an autopsy. Where there is a possibility that the death of the employee was due to an injury sustained in the performance of duty, the project timekeeper shall advise the employee's family that an autopsy may be the only means of securing medical proof to substantiate a claim for death compensation benefits. Under no circumstances, however, shall coercion be exercised in securing such consent. An example of a satisfactory form of written consent for an autopsy is as follows:

"Austin, Texas
April 3, 1939

I, Mrs. Mary Wilcox Smith, widow of John Henry Smith, who died April 2, 1939, hereby agree and consent to an autopsy to be performed upon the body of John Henry Smith by Dr. Roy L. Childs.

(Signed) Mary Wilcox Smith

Witnessed:

Edith L. Gray
1403 Brown Avenue
Austin, Texas"

Report of Death by Telephone or Telegraph.—The project timekeeper shall furnish the following information in reporting the death of an employee by telephone or telegraph:

Information
on Death To
Be Given by
Telephone or
Telegraph.

1. The full name of the deceased employee
2. The number and location of the project to which the employee was assigned as of the date of the accident or death
3. The date of the accident and a brief statement of the circumstances
4. A brief statement as to the examining physician's diagnosis and a statement as to whether or not the physician recommends an autopsy
5. A statement as to whether or not the employee's family will consent to an autopsy if one is desired by the United States Employees' Compensation Commission

A telegram shall be used for the report if telegraph facilities are conveniently available. An example of such a telegraphic report is as follows:

"April 4, 1939

—Sample
Telegram.

STATE COMPENSATION OFFICER
WORK PROJECTS ADMINISTRATION
SMITH YOUNG TOWER BUILDING
SAN ANTONIO, TEXAS

JOHN HENRY SMITH EMPLOYED ON PROJECT 7089 AT AUSTIN ON APRIL SECOND, WHILE IN PERFORMANCE OF DUTY, WAS RUN OVER BY BACKING TRUCK. DIED AT NINE PM APRIL THIRD. ATTENDING PHYSICIAN STATES DEATH DUE TO FRACTURED SKULL AND INTERNAL INJURIES RECEIVED IN ACCIDENT. ATTENDING PHYSICIAN RECOMMENDS NO AUTOPSY. WIDOW REFUSES AUTOPSY.

(Signed) JOHN R. NIX
PROJECT TIMEKEEPER"

Report of Death on Compensation Form CA-3.—The report of death on Compensation Form CA-3 shall be prepared by the project timekeeper and submitted in duplicate to the local or State Compensation Officer. The report shall be accompanied by a certified copy of the death certificate and by *Official Superior's Report of Injury, Compensation Form CA-2*, if the death is the result of an injury sustained in the performance of duty and such report has not been previously submitted.

Compensation
Form CA-3.

—By Whom
Prepared and
Routing.

Instructions relating to the entries required in preparing Compensation Form CA-3 as a report of death are as follows:

—Preparation.

Item (32).—Enter the deceased employee's full name (first name, middle initial, if any, and surname).

Item (33).—Enter the date of the employee's death.

Item (34).—Enter the day of week and the time of day of the employee's death.

Items (35) and (36).—Enter the date, day of week, and time of day the deceased employee's pay on the project stopped because of disability or death.

Item (37).—Enter the name of the hospital or other establishment where death occurred if the employee died in such an institution; otherwise, enter the street or R. F. D. address of the place where the employee died.

Item (38).—Enter the names of the city or town and State where the worker died.

Item (39).—Enter the immediate cause of death as diagnosed by the examining or attending physician.

Item (40).—Enter the complete name (no initials) of the widow of the deceased employee; e.g., Mary Wilcox Smith.

Item (41).—Enter the mailing address of the widow (street address or R. F. D. number, name of town or city, and State).

Item (42).—Enter the complete names (no initials) of the children of the deceased employee under 18 years of age, and the complete names of those over 18 years of age who are incapable of self-support by reason of physical or mental handicap.

Item (43).—Enter the ages of the children given in item (42).

Items (44), (45), and (46).—Enter the names, relationship, and addresses of all other persons known or claimed to be dependent in any degree upon the deceased employee at the time of his death, such as mother, stepdaughter, etc.

Items (47) and (48).—These spaces are provided for the signature and title of the person preparing the report, normally the project timekeeper.

Items (49) and (50).—Enter the date on which the form is signed.

Item (51).—Enter the name of the town or city, and the State.

Injuries Caused by Negligence of Persons Not in the Employ of the United States Government

When a Work Projects Administration employee is injured in the performance of duty under circumstances indicating that the accident was due to the negligence of a third person, the United States Employees' Compensation Commission may require the employee to institute a civil action against the person considered liable. All of the benefits of the Compensation Act shall be available to the employee pending the prosecution of such a third-party claim, but in the event the employee or the dependent of a deceased employee receives any money or other property in settlement of a claim for damages, the employee or the dependent of the deceased employee is required to refund to the Government from the amount so obtained all payments made on his behalf as compensation, medical and hospital expenses, and any other moneys paid on account of the injury or death.

Injuries
Caused by
Negligence of
Third Parties.

In addition to executing the usual compensation forms in such cases, the project timekeeper shall advise the injured employee and shall prepare a special report for the State Compensation Officer in accordance with the following provisions.

—Steps To
Be Taken.

Advice To Be Given Employee Injured Due to Probable Negligence of Person Not in the Employ of the United States Government.—In cases where responsibility for the injury suffered by a WPA employee in the performance of duty was due to the probable negligence of a person not in the employ of the United States Government, the project timekeeper shall advise the injured employee as follows:

— — —Advice
To Be Given
Employee.

1. That, if circumstances warrant, the United States Employees' Compensation Commission may require the injured employee to institute a civil action for damages against the person considered liable. The timekeeping personnel should not suggest to an injured employee the name of an attorney without first securing authority from the State Compensation Officer.

— — —Re-
quirement To
Institute
Action.

2. To refrain from signing or making any statements or accepting any money whatever from any third party involved or from taking any other action in connection with such third-party claim until advised by the United States Employees' Compensation Commission or the State Compensation Officer of the Work Projects Administration with regard to the course which should be pursued.

— — —Not
To Sign
Release.

3. That an employee or the dependents of a deceased employee receiving any money or other property in settlement of a claim for damages for personal injury or death either by suit or settlement is required to refund to the Government from the amount so obtained all payments made on his behalf as compensation, medical and hospital expense, and any other moneys paid by the United States Employees' Compensation Commission on account of the injury or death.

— — —Refund
to Government
on Settled
Claims.

4. Refusal of an employee or his beneficiaries to make an assignment of his right of action to the United States Government or to prosecute or compromise his claim against the third party when required by the commission will deprive the employee or his dependents of all right to benefits provided by the Compensation Act.

— — —Loss
of
Compensation
Privileges on
Refusal To
Refund.

Special Report Required When Employee Is Injured Due to Probable Negligence of Person Not in the Employ of the United States Government.—In addition to the usual compensation reports required in cases of an injury of a WPA employee in the performance of duty, the project timekeeper shall submit to the State Compensation Officer a special report containing the following information

— — —Special
Report.

in the event that the circumstances indicate the probable liability of a person not in the employ of the United States Government:

— — —In-
formation To
Be Furnished.

1. The full name and address of the person alleged to be responsible for the accident.
2. A statement as to whether such person has liability insurance. If he has such insurance, the name and address of the insurance company shall be furnished.
3. A statement by the project timekeeper as to the probable financial responsibility of the person alleged to be responsible for the accident.
4. If a motor vehicle was involved, the project timekeeper shall secure the name and address of the owner, the name and address of the driver, the license number, and shall furnish a sketch of the scene of the accident showing important details.
5. Statements of principal witnesses and the parties involved.

— — —Tele-
phone or
Telegraph
Notification.

In cases of serious injury or death, the project timekeeper shall immediately notify the State Compensation Officer by telephone or telegraph. Instructions relating to the reports required upon the death of a WPA employee are set forth on pages 4.1.082-4.1.084.

— — —Reporting
Group Compens-
ation Claims.

Reporting Group Compensation Claims Arising From One Accident.—When two or more WPA employees are injured in the performance of duty as the result of one accident, initial injury report forms on all known cases in the group shall be forwarded to the Compensation Officer at the same time, accompanied by a memorandum attached to the set of forms for each injured employee. Each copy of such memorandum shall show the full name of each employee injured in the accident to enable the Compensation Officer to identify all cases arising out of one accident upon their receipt. While the usual number of copies of injury report forms is required on each case in the group, supporting witnesses' statements, diagrams, and reports of investigation are required only in one original and one duplicate copy for the group.

If, after initial injury report forms on all known cases in the group have been forwarded to the Compensation Officer, an additional case develops out of the same accident, initial injury report forms on that case shall be forwarded to the Compensation Officer with a memorandum attached listing the full name of each employee previously reported injured in the same accident, the full name of the injured employee in the instant case, and the date of accident.

The Compensation Officer shall report these group injury cases to the United States Employees' Compensation Commission in a similar manner after designating one injury case in the group as a master file and listing the State claim number assigned to each case for the Commission's information.

PUBLIC VOUCHER FOR SERVICES AND SUPPLIES OF HOSPITALS AND PHYSICIANS, Compensation Form S-69

Charges for services rendered an injured employee, either for medical treatment or for examination, shall be submitted by the attending hospital and/or physician on *Public Voucher for Services and Supplies of Hospitals and Physicians, Compensation Form S-69*. The project timekeeper shall send a blank copy of the form, together with the instructions for preparation, to the designated hospital or physician along with the authorization for medical treatment or examination executed on Special Form CA-16 or Special Form CA-17. Additional copies of the voucher form shall be supplied by the project timekeeper as required. Instructions shall be reproduced by State Work Projects Administrations.

Voucher for
Hospital and
Physician
Services,
Compensation
Form S-69.

—Timekeepers
Responsibility.

The voucher shall be submitted by the attending hospital or physician when the employee is discharged from treatment, except that when hospitalization or treatment continues for more than 30 days, a voucher shall be submitted at the end of each 30-day period with a complete report showing the condition of the employee, the diagnosis and prognosis, and recommendations with reference to any future medical care. Only an original and attached memorandum sheet shall be submitted.

—Hospital or
Physician
Responsibility.

The voucher shall be signed by the attending physician or an officer of the hospital and by the injured employee and submitted to the project timekeeper

—Certifica-
tion.

Instructions for Preparation of PUBLIC VOUCHER FOR SERVICES AND SUPPLIES OF HOSPITALS AND PHYSICIANS, Compensation Form S-69

1. Vouchers from physicians and hospitals on Compensation Form S-69 shall be submitted when the employee is discharged from treatment, except when hospitalization or treatment extends more than 30 days, in which event the voucher shall be submitted at the end of each 30-day period with a complete report from the attending physician showing the condition of the employee, the diagnosis and prognosis, and recommendations with reference to any future medical care. Attach authorization for treatment or examination (Special Form CA-16 or CA-17) if it has not already been forwarded, and send it to the initiating officer of the Work Projects Administration for certification. Do not send it directly to the compensation commission.
2. An itemized bill cannot be paid. The account must be stated in sufficient detail to show clearly the service rendered. The date of each treatment, including year and date of charge therefor, is required.
3. Medicine and drugs supplied from the physician's own stock may be allowed *only* when such items bear the notation "Supplied from stock." If not supplied from physician's own stock, a receipt therefor is required; otherwise item will be disallowed.
4. Do not include charges for services rendered by others unless the person rendering such services was a salaried employee in your employ. Claim for payment for services rendered by other than your salaried employees must be made on a separate voucher by the person who rendered such services. If you have paid another person for services rendered on your order, the amount so paid may be included in your voucher if accompanied by an itemized bill properly receipted.
5. Signature of injured employee must be affixed to voucher. If signature is by mark, it must be witnessed by a person other than payee and must bear full signature and address of witness. If signature of employee cannot be obtained, explain why.
6. Special information required:
 - (a) *X-rays*.—Date of X-ray, number of views, and parts of body X-rayed. X-ray negatives should not be sent to the United States Employees' Compensation Commission unless specifically requested by that office.
 - (b) *Hospitals*.—Allowance will be made for the day of admission but not for the day of discharge. The per diem rate includes general medical and surgical care by the house staff, ordinary nursing, usual medicines, dressings and supplies, routine laboratory tests, and material for plaster casts.
 - (c) *Bills for hospital service, nurses, consultants, X-rays, anesthetics, medicine, appliances, physiotherapy, drugs, etc.*, must be approved by the physician in charge of the case.
7. Alterations and/or erasures must be initialed by the payee.

SAMPLE VOUCHER

The United States, Dr., to Richard M. Roe, M. D.
210 Medical Building, Chicago, Illinois

Date or period of treatment	Name of employee and nature of injury	Character of services or supplies	Quantity or number	Unit price or cost per	Amount	
					Dollars	Cents
Sept. 1-5, 1939	John Doe Work Projects Administration Laceration palm rt. hand	Suture wound 9/1/35	1	\$3.00	3	00
		Dressing 9/2/35	1	1.00	1	00
		Dressing 9/5/35	1	1.00	1	00
		Total			5	00

I certify that the above bill is correct, etc.

(SIGN ORIGINAL ONLY)

Payee (sig.) Richard M. Roe

Per _____

Title _____

Certificate of Injured Employee

I certify that the above-mentioned services and/or supplies were received by me, etc.

(SIGN ORIGINAL ONLY)

(sig.) John Doe

(To be mimeographed locally)

Form No. S-66 Form approved by Comptroller General U. S. February 27, 1924		PUBLIC VOUCHER FOR SERVICES AND SUPPLIES OF HOSPITALS AND PHYSICIANS U. S. EMPLOYEES' COMPENSATION COMMISSION				Voucher No. _____ PAID BY _____	
This voucher is to be forwarded to the U. S. Employees' Compensation Commission, Washington, D. C., and must be accompanied by the original request for treatment (unless latter has been previously forwarded to the Commission). If original request for treatment has previously been forwarded to the Commission, note such fact with date.							
Appropriation: "Employees' Compensation Fund"							
THE UNITED STATES, Or., To _____		(Payee—Print name and address)					
Address _____		(Street) _____		(City) _____		(State) _____	
Please follow as carefully as possible the following instructions:							
1. Description of injury treated. (Please state diagnosis as exactly as possible.)							
2. Character of services or supplies furnished. (Please explain fully reason for any differences in charges on different dates, and itemize bills for supplies.)							
3. Exact dates of treatment and charges made for every treatment.							
(AN UNITEMIZED BILL CANNOT BE PAID)							
Contract No. _____		Date _____					
Expend- ture symbol	Date or period of treatment	Name of employee and nature of injury	Character of services or supplies	Quantity or number	Unit price Cost Per—		Amount Dollars Cts.
					Notations Payee must NOT use this column		
(Bill must be completely made out before certification and there must not be any alteration or erasure)							
I certify that the above bill is correct and just, that payment therefor has not been received, and that if a physician I was not during the above period a full-time employee of the United States.							
*Payee _____		Total, _____					
{ Per _____ Title _____		(Payee will NOT use this space)					
CERTIFICATE OF INJURED EMPLOYEE							
I certify that the above-mentioned services and/or supplies were received by me, and that I have not paid any portion of the charges therefor.							
(Sign original only) _____		(Signature) _____					
Certificate of Medical Officer in Charge of the Public Health Service, to be used when this voucher is submitted to a hospital having a contract with the U. S. Public Health Service.							
I certify that the above account, in amount \$ _____ conforms with the record of hospital patients and the contract of the hospital.							
(Sign original only) _____		Surg. U. S. P. H. S. _____					
For Administrative Certificate, see Form S-92.							
Paid by check No. _____, dated _____, for \$ _____							
(on Treasurer of the United States in favor of payee named above.)							
*When a voucher is signed or receipted in the name of a company or corporation, the name of the person writing the company or corporate name, as well as the capacity in which he signs, must appear. For example: "John Doe Company, per John Smith, member of firm," or "Secretary," or "Treasurer," as the case may be.							
MEMORANDUM							
Note.—If the payee named in the attached voucher will supply below such data as will identify the check drawn in payment thereof with the account in his office, this slip will be mailed with the check.							
The inclosed check, No. _____, settles voucher submitted for payment of the account described in the attached memorandum.							
No acknowledgment of receipt of check is necessary.							

PART IX. OTHER FUNCTIONS OF TIMEKEEPERS

Project timekeepers, as the representatives of the Division of Finance, shall be responsible for certain reporting and recording functions in addition to timekeeping duties.

**Preparation and Submission of EMPLOYMENT ON WPA PROJECTS,
WPA Form 732**

The number of persons employed on each WPA project or in the State Supply Sections shall be reported each week by the project or State Supply Section timekeeper on *Employment on WPA Projects*, WPA Form 732.

Weekly Project
and State
Supply Section
Employment
Report.

A report on WPA Form 732 shall be prepared as of each Tuesday for each project or section for which separate time reports are maintained. The form shall be prepared Tuesday morning upon completion of the first check of employees on the job and shall be mailed promptly so as to reach the office designated by the Director of Finance not later than the first mail delivery on Thursday morning. In cases where the project is not scheduled to operate on Tuesday, the report shall be prepared as of the last preceding workday. Where mailing schedules will not permit arrival of the report in the first mail delivery on Thursday morning, the State Director of Finance may authorize the timekeeper to take the count on a workday prior to Tuesday.

WPA Form 732.

—Time and
Routing.

Instructions relating to (1) persons to be included in the report, (2) persons not to be included in the report, and (3) the preparation of WPA Form 732 are set forth in the following subsections.

—Instruction
Reference.

As used herein, the term "persons" shall mean project assigned employees, State Supply Section assigned employees, and State Supply Section appointive employees (see pages 4.1.007-4.1.008).

—"Persons"
Definition.

Persons To Be Included in Reports on WPA Form 732.—The following persons shall be included in reports on WPA Form 732:

—Persons To
Be Reported.

1. Persons assigned to the project or to the State Supply Section and actually on the job on the day of the count.
2. Persons assigned to the project or to the State Supply Section but who are not on the job on the day of the count because:
 - (a) They have completed their scheduled work shift. This provision shall apply to part-time as well as to full-time employees.
 - (b) They have not begun work for the current pay period.

WPA Form 732 FEDERAL WORKS AGENCY Revised 11/14/41		FEDERAL WORKS AGENCY WORK PROJECTS ADMINISTRATION EMPLOYMENT ON WPA PROJECTS									
State _____					Type of work symbol _____						
County _____					Work Project No. _____						
Official Project No. _____					Section No. _____						
Number of persons employed as of Tuesday, _____, 19____											
Line No.	Certifica- tion status	Sex		Total	Wage class					Project supv. emp.	
		Male	Female		Project wage employees						
					U-B	U-A	I	S	P		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1	Certified										
2	Noncertified										
3	Total										
4											
Signature _____											
THIS CARD MUST BE MAILED NOT LATER THAN TUESDAY NOON											

(c) They are ill or absent for some other voluntary reason, providing they have not been absent for more than 5 consecutive scheduled workdays. However, the count shall not include employees not working because of disabling injuries sustained in the performance of duty who are being carried on *Pay Roll for Accident Compensation, WPA Form 511* (see item 4 below).

(d) The job is not operating because of weather conditions or other unforeseen conditions which have caused operations to be temporarily suspended.

—Persons Not
To Be Reported.

Persons To Be Excluded From Reports on WPA Form 732.—The following persons shall be excluded from reports on WPA Form 732:

1. Persons separated from the project or from the supply fund account prior to the day of the count; i.e., persons who have been terminated by means of WPA Form 403 or reassigned to another project by means of WPA Form 402.
2. Persons who have been assigned or reassigned to the project or to the State Supply Sections but who have not reported, or who have been rejected upon reporting.
3. Persons charged to administrative expense.
4. Injured persons being carried on *Pay Roll for Accident Compensation, WPA Form 511*.
5. Persons paid from other than WPA funds.
6. Owner-operators of equipment.
7. Persons who have been voluntarily absent in excess of 5 consecutive scheduled workdays and for whom formal separation documents, WPA Forms 403, have not been processed.
8. Project supervisory employees serving more than one project.
9. Appointive employees in the State Supply Section during the period of liquidation of final annual leave.

—Preparation.

Preparation of WPA Form 732.—Instructions relating to the entries required in the heading and on lines 1, 2, and 3 of WPA Form 732 are set forth in this subsection. Line 4 shall be reserved for use in providing such special employment data as may be required from time to time.

—Heading.

Heading.—With the exception of the date, the information required for entries in the heading of the form may be secured from *Project Description Card, WPA Form 764*. If the count is not made on Tuesday, the timekeeper shall delete the word "Tuesday" and insert the day of the week on which the count was made.

—Columns.

Column 2.—The data entered in columns 3 through 11 shall be classified according to certification status, the number of persons certified as in need of relief, the number of persons not certified as in need of relief, and the total number of persons being entered in lines 1, 2, and 3, respectively.

Columns 3, 4, and 5.—Enter the number of males, the number of females, and the total number of workers, respectively. Each entry in column 5 shall equal the sum of corresponding entries in columns 3 and 4 and also shall equal the sum of corresponding entries in columns 6, 7, 8, 9, 10, and 11.

Columns 6, 7, 8, 9, and 10.—Enter the number of project wage employees, including the number in the unskilled group B, unskilled group A, intermediate, skilled, and professional and technical wage classes, respectively.

Column 11.—Enter the number of project supervisory employees or State Supply Section employees who are not paid in accordance with schedule of monthly earnings, including Supply Section appointive employees.

VERIFICATION AND CERTIFICATION OF PROPERTY INVENTORY REPORTS

WPA employees charged with the custody of property are required to render periodic reports of the receipt and disposition of all property coming under their jurisdiction, including a physical count of all property in custody and on hand on the date of the report. Such physical inventories of property are required to be witnessed by a designated representative of the Property Accountant, Division of Finance and Control, usually the project timekeeper in the case of property on projects. *Report of Inventory*, WPA Form 720, and *Project Report and Record of Expendable Property*, WPA Form 721, are provided for preparing reports of property inventories (see chapter 10, volume II, of the Manual).

Finance
Responsibility
on Property
Inventory
Reporting.

WPA Forms 720
and 721.

It is not intended that project timekeepers, as representatives of the Property Accountant, be required to participate in or sign *Report of Inventory* WPA Form 720, and *Project Report and Record of Expendable Property*, WPA Form 721, on routine inventory reports. In those cases of small projects or portions of projects involved with negligible quantities of property, where arrangements may have been made for the project timekeeper to be the local responsible custodian of property for the operating division, the timekeeper thus designated shall render and sign *Report of Inventory*, WPA Form 720, and *Project Report and Record of Expendable Property*, WPA Form 721, as the "Responsible employee" and not as "Representative of the Property Accountant."

—Relationship
of Timekeepers

While a project timekeeper may assist in the maintenance of project property records when regular timekeeping duties permit and when requested by the project superintendent, nevertheless the project timekeeper, when acting as the representative of the Division of Finance and Control in witnessing physical inventories of property, shall be responsible only for certifying as to the correctness of the physical inventory as reported. Space is provided on WPA Form 720 for the signature of a representative of the Division of Finance and Control.

—Timekeepers'
Responsibility.

Duties of Timekeeper Upon Receipt of Employee's Claim for Pay Check
or Proceeds Thereof

Reporting
Delay in
Receipt of
or Loss of
Pay Check.

Project employees shall be instructed to notify the project timekeeper promptly when a pay check is not received within 24 hours following the date on which it was due to be delivered, or when a pay check is received but is lost, stolen, or destroyed thereafter. In such cases, the employee, with the assistance of the project timekeeper, shall prepare immediately *Notice of Nonreceipt, Loss, Theft, or Destruction of Check, Treasury Form M-130*, in an original and three copies, which shall be signed by the employee and the timekeeper. The timekeeper shall retain the third copy and transmit the original and two copies to the pay roll office. Upon receipt of such notification, the pay roll office shall enter the name of the payee, the check number, and the amount as shown on the paid copy of the pay roll, and shall forward the original and first copy to the Treasury Regional Disbursing Office.

TREASURY DEPARTMENT Division of Disbursement Form No. M-130		TREASURY DEPARTMENT Division of Disbursement	
NOTICE OF NONRECEIPT, LOSS, THEFT, OR DESTRUCTION OF CHECK			
To: Pay Roll Office, WPA		(Date)	
The check was (not) endorsed. (Strike out words not applicable.)			
(The project timekeeper will fill in the information below)			
Name of payee		Identification No.	
Correct address		Official Project No.	
Period		Work Project No.	
		Location	
		Scheduled pay date	
To: Disbursing Clerk U. S. Treasury State Disbursing Office		(Date)	
In accordance with the above notice, please request that stoppage of payment be placed against the check described below:			
Check No.		Amount	
		Payee	
		(Signature)	
		(Title)	

Check by
Disbursing
Clerk.

Upon receipt of Treasury Form M-130, the Regional Disbursing Officer will determine whether the check has been mailed (or remailed if check had been returned undelivered) and if so, whether sufficient time had elapsed to permit receipt of the check by the payee prior to the date Treasury Form M-130 was executed. If it appears that the payee could not have received the check prior to preparation of the form, the Regional Disbursing Officer will communicate with the payee, requesting information as to whether or not the check has been received. The payee will be requested to make immediate reply in an enclosed envelope indicating receipt or nonreceipt of the check.

Issuance of
Stop Order.

If it develops that the check has not been received or is shown in the first report to have been lost after receipt, stolen, or destroyed, the Regional Disbursing Officer will prepare immediately *Request for Stoppage of Payment, Treasury Form M-131*, and make the necessary disposition of copies of forms to the Federal Reserve Bank and the Secret Service.

Action in
Case Check Is
Recovered.

When an employee who has previously submitted Treasury Form M-130 recovers the check, it is imperative that he notify the timekeeper before the check

is presented for payment. The timekeeper shall prepare *Notice of Recovery, Etc. of Check*, Treasury Form M-132, in an original and one copy and shall forward the original directly to the Regional Disbursing Officer retaining the copy for his files. The Regional Disbursing Officer will prepare the necessary forms requesting the Federal Reserve Bank to remove the stop-payment order and route copies of the request to the Secret Service and to the pay roll office.

If it is determined that the check which is alleged to have been lost, stolen, or destroyed, has not been paid, the Treasurer of the United States will send a bond of indemnity or such other papers as may be necessary to the employee for execution. The employee shall return the executed bond or other papers to the Treasury Regional Disbursing Officer where a duplicate check will be issued.

Issuance of
Duplicate
Check.

If it is determined that the check for which claim is made has been paid, a photostatic copy of the paid check will be sent to the employee, together with certain affidavits to be executed by him. If the employee claims that the endorsement on the paid check was forged, and the allegation is verified by the Treasurer of the United States, payment to the employee will be accomplished by the issuance of a Treasury warrant.

Action in
Case Check
Has Been Paid.

TREASURY DEPARTMENT Division of Disbursement Form No. M-132	TREASURY DEPARTMENT Division of Disbursement	
NOTICE OF RECOVERY, ETC., OF CHECK		
To: Disbursing Clerk U. S. Treasury State Disbursing Office		(Date) _____
Reference is made to Treasury Form No. M-130, Notice of Nonreceipt, Loss, Theft, or Destruction of Check, dated _____		
It is requested that action be taken to have the stoppage against the check described thereon removed for the following reason:		
_____ (Signature of timekeeper)	_____ (Signature of payee)	

Investigation of Property Damage Claims

Investigation
of Third-Party
Property
Damage Claims,
WPA Form 957.

When designated by the Compensation Section of the Division of Finance to investigate and report on a damage claim against the Government for the loss of, or damage to, other than WPA property allegedly due to the negligence of WPA employees, the project timekeeper shall make a complete investigation and shall prepare a detailed report of his findings, using for the purpose *Report and Recommendations on Property Damage Claim*, WPA Form 957. In making his investigation, the timekeeper shall secure statements from witnesses and a detailed statement from the immediate superior of the employee alleged to be at fault. The employee should make a true and complete statement of the circumstances of the case, admitting his negligence or carelessness where it existed. The full name and address of each person making a statement shall be shown, and the source of his information shall be indicated. It is desirable that statements of witnesses be in affidavit form. In cases where statements of witnesses are of a contradictory or conflicting character, it is mandatory that affidavits be secured. Wherever possible, the timekeeper's report shall include a diagram of the scene of the accident.

For detailed instructions relating to damage claims, see pages 4.4.021-4.4.028.

PART X. EXAMINATION OF PROJECT ACTIVITY

The State Director of Finance and Control is responsible for establishing a system of examination of procedures and methods in effect on projects and in warehouses which pertain to expenditure of funds or accountability of property.

Examination
of Project
Activities.

Supervising timekeepers and representatives of the Director of Finance and Control should be schooled in a definite plan of project examination. The plan should, in general, be designed to determine (1) if required procedures are being followed, (2) if local methods are both satisfactory and permissible, (3) if legal requirements are being met, and (4) if sufficient precautions have been taken against the possibility of collusion. Independent inspections of projects should be made as often as practicable but at least once each 4-week fiscal period.

—Definite
Plan of
Project
Examination.

In formulating the State system of examination, the basic principles of the Division's responsibility should be included to insure that the following requirements are maintained.

— —System of
Explanation.

I. Timekeeping

— —Time-
keeping.

- (a) That timekeepers are properly qualified.
- (b) That the timekeeper has a definite understanding of his functions.
- (c) That proper assignment documents for all persons whose names appear on time records are on file. The time record and project file of assignment documents should be in agreement.
- (d) That the time record is maintained properly at time of inspection.
- (e) That the entries in "column 10" of the time report are entered correctly by questioning workers directly.
- (f) That a check be made of the data transcribed from underlying records to the time report.
- (g) That information be submitted to the office preparing pay rolls showing the number of employees present and identification numbers of those employees absent or accounted for on the day of inspection in order that the certified time report shall be checked when received to determine that credit for time worked has not been given to the absent employees. This should be used also to enable the examiner, when next checking the project, to discern if the same workers are again absent. If such a case is found, investigation shall be made.
- (h) That the major functions performed by each employee are applicable to the assigned wage classification.
- (i) That an employee is not performing duties other than those legally chargeable to the project to which he is assigned and working.
- (j) That a satisfactory method of governing the limitation of 8 hours per day, 40 hours per week (except in case of allowable time and certain project transfers), and 120 hours per fiscal period is in effect.

Under no circumstances should compensating time be permitted to be credited on subsequent days, or in subsequent weeks or pay roll periods. (Example: Employee worked 10 hours on February 14, but was credited with only 8 hours; the timekeeper arbitrarily increased the number of hours worked on a subsequent day by 2 hours.)

- (k) That time is not anticipated during the project day.
- (l) That *Worker's Record of Time Worked*, WPA Form 501c, is not used unnecessarily for maintenance of an employee's own time. Wherever practical, the timekeeper should actually keep the time of the worker.
- (m) That the addresses for employees have been properly entered on time records. (A project wage employee's check shall not be mailed to a supervisor's address, nor to any place to which he would not have discretionary access.)
- (n) That the heading on the time report agrees with the information shown on *Project Description Card*, WPA Form 764.
- (o) That satisfactory explanations be obtained from timekeepers for corrections necessary on previous time reports. A list of errors should be secured from the Field Finance Office or from "corrections notices."
- (p) That satisfactory explanations be obtained from timekeepers for erasures on underlying time records and copies of time reports.
- (q) That time records are maintained properly for sponsor's employees. Since there may be varied conditions involving sponsors' employees, the examiner should study each situation so as to recommend the most logical and acceptable method of positive timekeeping for sponsors' employees on the project.
- (r) That time records are neat and legible.
- (s) That time records for sponsor-owned and contractual equipment are maintained properly.
- (t) That sufficient data are available to the timekeeper for proper preparation of the time record for sponsor-owned and contractual equipment.
- (u) That satisfactory methods are used for recording time for all types of equipment under contract.
- (v) That the timekeeper does not assist in the preparation of vendors' invoices.

— Compensation.

2. Compensation

- (a) That project representatives are instructed properly in reporting of all injuries sustained in the performance of duty.
- (b) That injury cases in active status on project be reviewed to determine that all action is current, and to assist project representative in securing factual and medical evidence required in the various types of cases when the project representative has difficulty in securing such evidence, particularly from off-project sources.
- (c) That the project representative has adequate supply of injury compensation report forms on project and knowledge of location of qualified physicians and hospitals in relation to project site.
- (d) That *Instructions to Work Projects Administration Project Employees in Case of Injury*, Special Form CA-10, is posted on the project site.

— Property.

3. Property

- (a) That *Report of Inventory*, WPA Form 720, and *Project Report and Record of Expendable Property*, WPA Form 721, are reconciled with physical check of inventory and underlying documents.

- (b) That WPA Form 720 and WPA Form 721 are maintained properly. Factors of accuracy, legibility, and neatness should receive attention.
- (c) That satisfactory explanation be obtained for corrections necessary as reflected by recent WPA Forms 780. Attention should be given to the time elapsing before WPA Forms 780 were returned with completed information.
- (d) That the method of recording and securing information for WPA Form 743 is proper.
- (e) That proper documentation is made of the physical transfer of property.
- (f) That a satisfactory method of accounting for gasoline and oil dispensed directly to equipment on projects is being followed
 - 1. A local receipt should be in use.
 - 2. Gas and oil should be dispensed only to that equipment previously authorized to receive it by a proper operating division official.
 - 3. Identifying numbers, type, capacity, etc. of each piece of equipment authorized should be listed and prominently displayed at the dispensing site.
 - 4. Specimen signatures of drivers and operators of equipment should be on file for verifying purposes.
 - 5. After inspecting the preparation of the receipted forms, reconciliation should be made by totaling receipt slips issued during the period covered by the examination and comparing with WPA Forms 742. Calibrated measures of gasoline on hand should be taken to verify the "on hand" inventory.

4. General

— General.

- (a) That *Employees' Identification Cards*, WPA Forms 412, have been issued to each employee assigned to the project.
- (b) That the previous week's employment count be verified with time report. Criticisms, such as delayed receipt of WPA Form 732 and preparation errors, should be obtained from State Director of Finance and Control so that explanations can be obtained and steps taken to preclude repetition.
- (c) That the status of incomplete deceased claims and third-party claims is current.
- (d) That circumstances surrounding "stolen checks" be investigated.
- (e) That the project proposal be analyzed with particular attention to the following:
 - 1. Eligibility of work on private property.
 - 2. Acquisition of land, property rights, easements, and right-of-ways.
 - 3. Fence construction, removal of fences from right-of-ways.
 - 4. Is private property repaired due to damages resulting from project operations?
 - 5. Is damage to private property reported immediately to the Compensation Officer?
- (f) That the relationship of timekeeper to co-workers with particular attention to the following be ascertained:
 - 1. Is it satisfactory officially?

2. Would it indicate collusion possibilities?
 3. Does the supervisor or foreman appear to be too dominant over the timekeeper?
 4. Is there any information showing the timekeeper to be monetarily indebted to any WPA personnel?
- (g) That the timekeeper has sufficient knowledge of the use of WPA Form 707 in order to maintain proper project financial control where required.
 - (h) That there are no unnecessary records or forms maintained on the project relative to Finance and Control functions.
 - (i) That *Statement of Travel Within Limits of Official Station*, WPA Form 211, be reviewed for timekeepers who are assigned travel identification. Every effort must be made to arrange automobile travel in the most economical and practical manner. Attention should be paid to unnecessary trips and illogical travel itineraries.
 - (j) That there are no instances of WPA employees handling cash.
 - (k) That there are no instances of WPA employees contributing toward payment of expenses incident to project operation.
 - (l) That the *traveling* timekeeper's daily work be reviewed to determine if full time is being given to his job.
 - (m) That the timekeeper has an understanding of types of irregularities and methods of reporting cases to authorities.
 - (n) That a report be made to include subjects to be reviewed or covered in timekeeping schools. Besides a timekeeper's limitations, the examiner should note the timekeeper's particular weaknesses and those points on which he is indecisive, for reference to the appropriate official of the Division of Finance and Control.
 - (o) That the system of accounts in work camps, particularly accounting for foodstuffs, is established.
 - (p) That the method of determining subsistence deductions and the maintenance of records thereof is proper.
- In cooperation with the operating divisions, the system of examination may be enlarged to embrace such matters as the following:
- (q) That materials, supplies, implements, and equipment are properly stored and safeguarded.
 - (r) That no apparent surplus of property exists on projects.
 - (s) That the work performed by timekeeper, other than timekeeping duties, be reviewed. Counsel should be given the timekeeper in connection with those functions which he is performing by delegation from the project supervisor. It is of importance that such work be efficiently organized and executed.
 - (t) That the project supervisor has sufficient knowledge of the use of WPA Form 707 in order to maintain proper project financial control where required.
 - (u) That there are no unnecessary records or forms maintained on the project relative to other than Finance and Control functions.
 - (v) That project files are maintained properly. States should have a centralized standardized filing system for all records kept on the project.

— —Cooperation With Operating Divisions.

Use and Preparation of FIELD TIME REPORT OF EQUIPMENT RENTAL SERVICES, WPA Form 508b

Field Time Report of Equipment Rental Services, WPA Form 508b, shall be prepared by project and warehouse timekeepers covering the use of each piece of contractual equipment, with or without operators, rented on a broken-time or straight-time basis and chargeable directly to a project or subrented through the Supply Fund Account. *Field Time Report of Equipment Rental Services*, WPA Form 508b, shall be prepared for each reporting period during which earnings have accrued to the contractor. Separate reports shall be prepared for each unit of equipment.

WPA Form 508b.

—Use.

The responsibility of a timekeeper for the preparation of WPA Form 508b shall begin upon receipt of a copy of one of the following documents:

Purchase Order, Treasury Form A-7

Property Transfer Order and Receipt, WPA Form 740a

In the event that equipment is transferred to another work project during the reporting period, such information shall be shown in the space provided and the report completed for only those hours chargeable to the reporting project. The project to which the transfer is made shall prepare WPA Form 508b to conform to the reporting period of such project.

—In Case of
Transfer.

Federal Works Agency WPA Form 508b		FEDERAL WORKS AGENCY WORK PROJECTS ADMINISTRATION FIELD TIME REPORT OF EQUIPMENT RENTAL SERVICES	
Equipment of—			
Vendor	Sponsor	Supply Fund: WPA owned Rented	
Vendor _____		O.P. No. _____	
Description of equipment _____		W.P. No. _____	
Identification or license No. _____		Type of work symbol _____	
Rental basis _____		District _____ County _____	
Reporting period: From _____ To _____		Assignment document _____ No. _____	

	Daily record of hours												Total hours worked	Total hours idle	Total hours for which payment is to be made
Equipment													XXXX	XXXX	
Supply charge													XXXX	XXXX	
Operator													XXXX	XXXX	

Use this block when equipment is transferred during reporting period

Transferred to W.P. _____ Effective _____ Transfer No. _____
(Date) (Hour)

Remarks: _____

Approved as to accuracy _____
(Timekeeper)

Certification is hereby made that the equipment rental services shown on this report were performed in accordance with the provisions of the purchase or assignment order, and that the vendor is not credited for any period of time for services in excess of that to which he is actually entitled, and that the cost of such services is chargeable to the above project.

Project Superintendent. _____

(This form to be mimeographed locally)

—Routing.

In the case of equipment rented by the supply fund and subrented to the project, WPA Form 508b shall be prepared in triplicate. The original of the report shall be submitted to the local Property Accountant, the duplicate shall be furnished the vendor, and the triplicate shall be retained by the initiating timekeeper.

In the case of equipment charged directly to the project, WPA Form 508b shall be prepared in duplicate. The original shall be retained on the project and the duplicate furnished the vendor. In this case WPA Form 508b is not submitted to the Property Accountant, as the timekeeper prepares and submits WPA Form 508.

—Certification.

When the report is prepared by a project timekeeper, it shall be signed by the timekeeper and certified by the project superintendent. When prepared by a warehouse timekeeper, it shall be signed by the timekeeper and certified by the warehouse superintendent or his designated representative.

—Preparation.

The entries required in the heading of *Field Time Report of Equipment Rental Services*, WPA Form 508b, are self-explanatory. The block at the top of the form shall be checked to indicate whether the equipment is supplied by (1) the vendor as a direct charge to the project, (2) the sponsor, or (3) the supply fund.

Columnar entries shall be as follows:

Column 1.—This space shall be used to show a separate reporting of equipment, supply charge, and operating personnel when the rental contract provides for these services. Operators furnished by the Work Projects Administration are not to be included in this report.

Column 2.—This column is divided into 18 subcolumns with space in the heading for entry of the dates in the reporting period. Each line is divided into sublines. The top subline shall be used to enter hours during which the services are idle for which payment is to be made. The second subline shall be used to enter hours worked.

Columns 3 and 4.—Enter in the respective columns the total hours worked and total hours idle.

Column 5.—Enter the sum of columns 3 and 4.

Added Apr. 5, 1941

In any case when WPA Form 501 is maintained by a timekeeper who does not also transcribe the information to the *Time Report for Personal Services—Work Projects*, WPA Form 502, and certify the latter form, he shall sign a certificate which shall appear on the last page of WPA Form 501 for the period. This certificate shall read as follows:

I hereby certify that each of the _____ persons whose names appear on the foregoing pages of this Time Book has performed, as indicated above, the hours of work required by law and regulation during the period stated and that the report is accurate in all details.

In like manner the following certificate may be provided for the signature of the unit foreman or group supervisor.

I hereby certify that each of the _____ persons whose names appear on the foregoing pages of this Time Book has performed the services required by law and regulation during the period stated, and that such services have been performed under my supervision on the project designated above.

in column 10 shall be used to show the number of hours worked or lost each day during the pay roll period. Sublines 5 and 6 shall be used only when an employee is reclassified or is working in a dual classification. Subline 7 has been provided for entering check marks to indicate postings which have been made to a master time report.

At the close of the last working day of each pay roll period, the original shall be certified by the unit timekeeper and supervisor and shall be submitted to the office designated for the preparation of the master time report. The duplicate copy shall be retained by the unit timekeeper.

Preparation of WPA Form 501b as an Intraproject Transfer Form.—WPA Form 501b may be used by a unit timekeeper to report the previous hours worked to the new timekeeper when an employee is transferred during a pay roll period to another unit of the same project. In instances of this nature, the releasing timekeeper shall complete the form up to the date of the transfer, make the appropriate notations on the original and duplicate copies, and forward the original to the unit to which the employee has been transferred. Upon receipt of the original in such instances, the receiving unit timekeeper shall prepare a new form to be used as a duplicate by the new unit. The time worked and the time lost as recorded on the individual time record for the unit from which the employee was transferred shall not be shown on this duplicate.

—Preparation
as Intraproject
Transfer Form.

Using this form as a duplicate, the original time record received from the old unit shall be used to record the employee's time worked or time lost on the new unit for the remaining days of the pay roll period, and shall be submitted to the Central Office for the final preparation of the master time report at the close of the pay roll period. The original shall bear the signatures of both unit timekeepers and the signatures of both unit supervisors.

Where an employee is transferred at the close of a pay roll period to another unit of the same project, the transfer of the employee's time record for the current payroll period on the releasing unit of the project shall be accomplished by executing and transmitting a copy of the *Individual Time Record*, WPA Form 501b, in accordance with the instructions prescribed herein.

Preparation of WPA Form 501b as a Notice of Allowable Hours Lost Which May Be Made up.—WPA Form 501b may be used by a project timekeeper to notify a new project timekeeper of the balance of allowable hours lost which may be made up when a project wage employee is reassigned to another project either during or at the end of a pay roll period. When used for this purpose, WPA Form 501b shall be prepared in an original only, and there shall be shown at the top of the form—

— —Prepara-
tion.

Notice of Accumulated Allowable Hours

By _____
Timekeeper

The information in the lower left corner of the form also shall be completed. The balance of accumulated allowable hours which the employee may make up shall be shown in column 8. A diagonal line shall be drawn through column 10. After the form is signed in the rubber-stamped impression, it shall be forwarded to the new project timekeeper, who shall make suitable entry of the allowable hours in his time records.

Preparation of WPA Form 501b as a Notice of Allowable Hours.—WPA Form 501b shall be prepared in an original only by the Field Finance Office for a project wage employee who is reassigned after a termination period and has allowable hours to his credit which employment regulations permit making up.

When WPA Form 501b is used for this purpose, there shall be rubber-stamped at the top of the form—

Notice of Accumulated Allowable Hours

By _____
Division of Finance and Control

With the exception of the official project number, period, and unit number, the information required in the heading shall be shown. In column 8 shall be shown the accumulated allowable hours which the employee may make up. A diagonal line shall be drawn through column 10. After the form is signed in the rubber-stamped impression, it shall be forwarded to the project timekeeper, who shall make suitable entry of the allowable hours in his time records.

Revised Oct. 23, 1942

Preparation of WORKER'S REPORT OF TIME WORKED, WPA Form 501c

WPA Form 501c shall be used by workers assigned to isolated locations on a project to report the hours worked or lost each day to the project timekeeper. The term "isolated employee" shall be interpreted to mean an employee assigned to duties where it is impracticable for the responsible timekeeper to check the employee's time daily in the manner prescribed. Care must be exercised by the person designated to approve the use of this form to the end that this method of timekeeping is resorted to only in cases where the other prescribed methods are wholly impracticable. Spot checks by the chief project timekeeper and the supervising timekeeper shall be made as often as possible. Notations to the effect that spot checks have been made by supervisory employees shall be made in the space provided for "Remarks."

Worker's Report
of Time Worked,
WPA Form 501c.

—Term
"Isolated
Employee."

The form shall be prepared by the employee and transmitted by mail at the close of the last working day of the pay roll period. When the assigned hours

—Preparation.

of the worker have been completed prior to the end of the pay roll period, the form should be submitted at the close of the last workday.

Spaces are provided in the heading of the form to show the work project number, location, and pay roll period. In the spaces opposite "Date" shall be inserted the dates in the pay roll period. The number of hours scheduled each day (if scheduled in advance) shall be inserted in the appropriate columns of line 2. The number of hours lost which may not be made up shall be entered in the appropriate columns of line 3.

The number of hours worked each day shall be inserted in the appropriate column of line 4. In the event time is lost which may be made up, as in the case of illness, etc., an "A" shall be entered on line 4 in the column for the day, and an explanation shall be made under "Remarks."

FEDERAL WORKS AGENCY WORK PROJECTS ADMINISTRATION (STREET ADDRESS) (CITY)	PENALTY FOR PRIVATE USE TO AVOID PAYMENT OF POSTAGE, \$500.
--	--

Front

Federal Works Agency WPA Form 501c		(Work Project No.)	
WORKER'S REPORT OF TIME WORKED			
Location _____		Period _____ (from) _____ (to) _____	
Number of hours worked or lost each day			Total hours
1. Date			
2. Hours sched.			
3. Hours lost			
4. Hours worked			
CERTIFICATE: I HEREBY CERTIFY that I have performed the number of hours of work indicated above, during the period stated, and required by law and regulations, that the total amount of time is chargeable to the project indicated above, and that this report is accurate in all details.			
		(Signature of employee)	
(Occupation)	(Identification No.)	(Address to which check is to be mailed)	
Remarks:			
Approved: _____ (Person in charge—supervisor)			
1. Enter dates of period. 2. Enter hours scheduled each day. 3. Enter hours voluntarily absent. 4. Enter hours worked for which you claim payment. Also enter on this line "A" for days on which allowable hours were lost and explain under "Remarks."			

(This form to be reproduced locally) Back

The employee shall sign his name in the signature space exactly as his name is shown on the assignment document. Spaces are provided for his occupational classification, identification number, and mailing address. The street address and city shall be *printed*. The signature of the sponsor's employee having supervision over the employee's work may be entered in the space provided, "Approved."

On the side of the form provided for the address, the worker shall show the name and complete mailing address of the timekeeper to whom the form is to be sent. Upon completion the form shall be mailed to the timekeeper. Upon receipt of the report and before transcribing the data to the project time report,

the timekeeper shall secure the signature of the project supervisor if it has not already been obtained. The signature of the project supervisor will not be required when he signs WPA Form 502.

The project supervisor shall sign the report in the space provided at the bottom of the form. The employee shall be promptly notified of any correction or adjustment made by the project supervisor or timekeeper.

Revised Oct. 23, 1942

Use and Maintenance of TIME REPORT FOR PERSONAL SERVICES—WORK PROJECTS
(SHORT FORM), WPA Form 502b

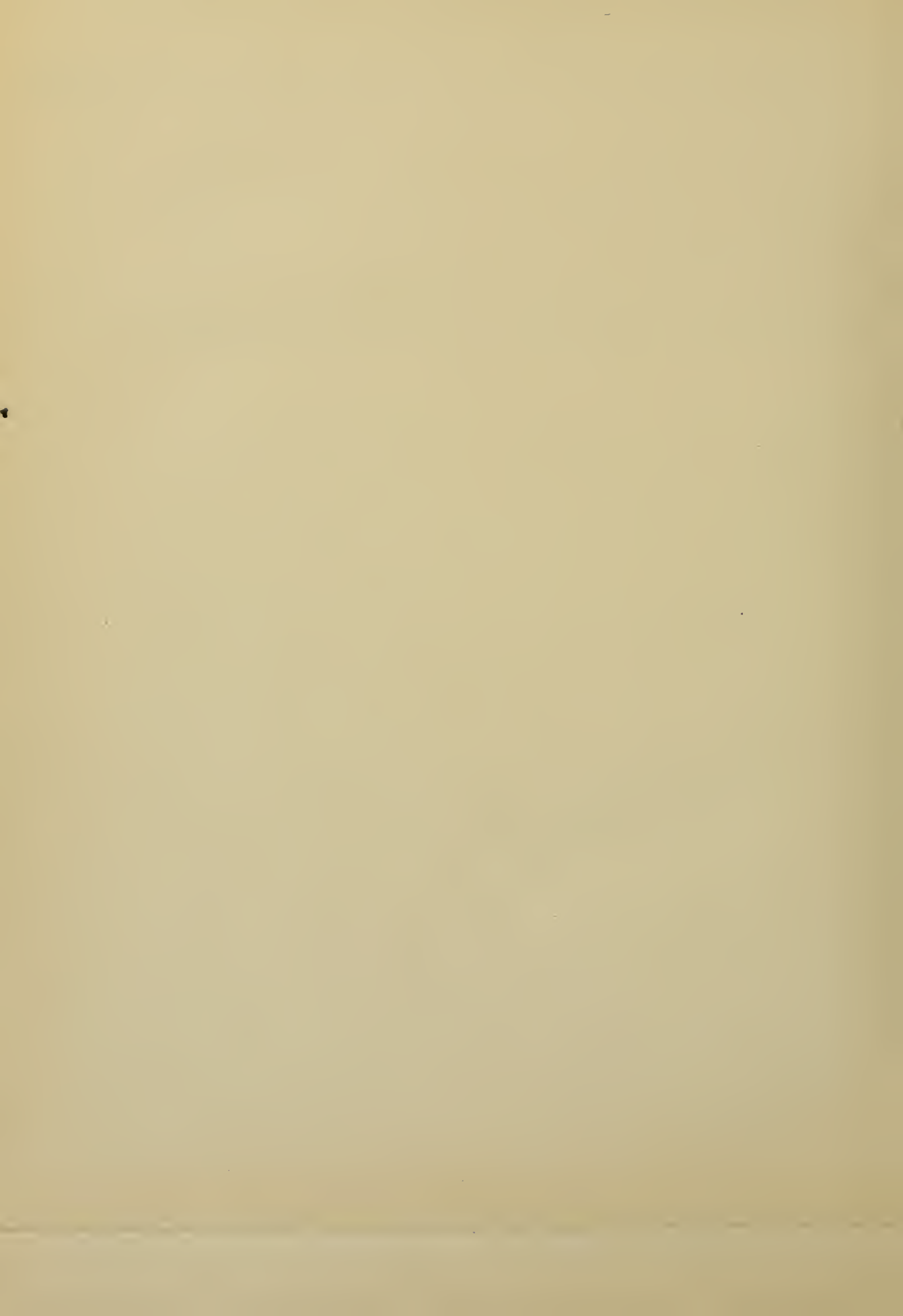
Time Report for Personal Services—Work Projects (Short Form), WPA Form 502b, is designed for use by project timekeepers in recording and reporting time worked and time lost by employees assigned to a work project or a unit of a work project. Short Form of Time Report, WPA Form 502b.

WPA Form 502b may be used as a complete time report for a work project if only one sheet is required, or as an underlying time report where time is recorded for employees assigned to a unit of a work project. —Use.

Except for the number of lines provided, the form is identical in design with WPA Form 502 and the entries therein shall be made in accordance with the instructions prescribed on pages 4.1.018-4.1.020.

When WPA Form 502b is used as a complete time report to record time worked and time lost by employees assigned to a work project, the form shall be processed and filed by the Division of Finance and Control in accordance with the instructions prescribed for WPA Form 502. —Used as a Complete Time Report.

Added Oct. 23, 1942



Columns 2, 3, and 4.—Enter information on first line only.

—Columnar
Preparation.

Columns 5 and 6.—Enter "Dual" immediately above the first name in the "Dual" group. Enter the symbol and basic rate for each classification.

Columns 7, 8, and 9.—Enter information on first line only, as hours which can be worked apply to both classifications.

Columns 10, 11, 12, and 13.—Enter the hours worked and the amount earned for each classification. The total of the amount earned for both classifications also shall be shown on the second line in column 13. The voluntary hours lost shall be shown on the top subline of the first line only.

Column 14.—The allowable hours lost, not made up, apply to both classifications and shall be entered on the line for the highest of the two classifications.

Added Oct. 23, 1942

a travel identification. The amount of the travel identification will be indicated on the WPA Form 402 issued to the project supervisory employee. (See page 3.3.018 of the Manual.)

When a time report is prepared for project supervisory employees covering more than one project, a time distribution statement shall be prepared to accompany each time report. An equitable basis for the distribution of the costs of supervision rendered by employees who supervise more than one project shall be prescribed by the State Administrator, and schedules showing the project numbers and established percentage distribution factors shall be prepared. The total hours and earnings as shown by the time reports shall be distributed according to the schedule and the distributed amounts filled in on the time distribution statement, together with the percentage distribution factors.

Suggested TIME DISTRIBUTION STATEMENT

TIME DISTRIBUTION STATEMENT For Project Supervisory Employees				
			Pay roll No. _____	
			District No. _____	
Pay period from _____ to _____ inclusive				
Official project number	Work project number	Percentage distribution factor	Distribution	
			Hours	Earnings
Totals				
Remarks:		<div style="border-top: 1px solid black; width: 100%; margin-bottom: 5px;"></div> Division of Finance and Control Representative		

(To be reproduced locally)

Chapter 2

PAY ROLLS, OTHER VOUCHERS, AND RELATED DOCUMENTS

PART 1. AUTHORITY FOR PAYMENT OF WAGES AND SALARIES

The Division of Finance is responsible for the preparation and certification of pay rolls as required by law and administrative regulation. The functions of the State and local offices preparing pay rolls shall include a system of examination and audit which will insure compliance with such requirements. (See also volume 1, page 1.5.082, concerning responsibility for the preparation and certification of administrative pay rolls.)

Responsibility
for Pay Roll
Preparation.

Application of Provisions of Emergency Relief Appropriation Acts

Funds are made available to the Work Projects Administration by the Emergency Relief Appropriation Acts for the purpose of providing work relief on useful public projects. Various conditions of employment applying to project supply fund and administrative employees are contained in the current Emergency Relief Appropriation Act, including a provision as to the hours of work required of assigned employees. The Commissioner of Work Projects is authorized to prescribe such rules and regulations as may be necessary to carry out the purposes for which the appropriations are made.

Provisions
Established
by ERA Act.

The orders issued by the Commissioner of Work Projects provide for the application of the provisions of the Emergency Relief Appropriation Acts and prescribe administrative policies and regulations designed to carry out the purpose of the acts. Schedules of monthly earnings for project wage employees and Appointive Compensation Schedules for appointive personnel are prescribed in general orders issued by the Commissioner of Work Projects.

Commissioner's
Orders.

Regulations as to hours of work and conditions of employment applying to WPA project wage employees are prescribed in employment regulations.¹

Hours and
Conditions.

State Administrators are authorized to issue orders designating the application of the schedule of monthly earnings by counties or other wage areas.² State Administrators also are authorized, subject to the prior approval of the Assistant Commissioner in charge of the Division of Employment, to establish schedules of occupational titles, hours of work, and monthly salaries for project supervisory employees and for supply fund supervisory and special nonsupervisory employees.³ The orders issued by State Administrators authorize payments to assigned employees in accordance with the provisions thereof. The State Director of Finance shall be responsible for forwarding one copy of State Administrator's Orders to the appropriate Treasury Regional Accounts Office (additional copies may be furnished if requested) and two copies to Chief, Audit Division, General Accounting Office, Washington, D. C. These copies shall be manually signed or shall be certified true copies. Any responsible employee in either the Division of Employment or the Division of Finance may make the certification.

State Adminis-
trators'
Orders.

¹See appendix A, item 2-1.

²See appendix A, item 2-2.

³See appendix A, item 2-3.

**Subsistence
Deductions
Involving
Other Agencies.**

The Federal statutes require that appropriate deductions be made from the earnings of employees or workers for quarters and/or subsistence furnished by facilities of the Federal Government. Subject to the prior approval of the Assistant Commissioner in charge of the Division of Employment, State Administrators are authorized to issue orders establishing rates covering deductions from earnings of workers for quarters and/or subsistence furnished in work camps of the Work Projects Administration and to approve rates established by other Federal agencies for deductions for subsistence and/or quarters furnished workers of the Work Projects Administration by facilities of such other Federal agencies. Deductions involving other Federal agencies shall be handled in the manner prescribed for deductions affecting only the Work Projects Administration. Unless otherwise specified, the proceeds of deductions for quarters only furnished by other Federal agencies, except the National Youth Administration, shall remain in the appropriations of and remain available for expenditure to the Work Projects Administration, while deductions for subsistence only are for the credit of the furnishing agency. In the case of deductions for quarters furnished by the National Youth Administration to WPA project employees, proceeds of such deductions shall be transferred to the appropriation of the National Youth Administration, using *Schedule of Collections*, Standard Form 1044, for this purpose. Deductions for the credit of other Federal agencies shall be processed in accordance with instructions contained herein with respect to deductions for the credit of other appropriations (see page 4.2.075).

**Appointment of
Administrative
and Supply Fund
Personnel.**

Appointments of administrative employees and certain supply fund employees, in accordance with administrative regulations, are made by letters of appointment from the Commissioner of Work Projects or the State Administrator.⁴ Such letters of appointment authorize payments in accordance with the provisions thereof.

Basis for Payment of Salaries and Wages

**Assignments
and Appoint-
ments.**

The basic authority for payment of earnings or salary to an individual is contained in the assignment document or appointment letter as executed by the authorized officer of the Work Projects Administration.

**Time Reports
and Attendance
Records.**

Pay rolls shall be prepared from time reports and attendance records maintained and submitted in accordance with the provisions of chapter 1 of this volume. The certifications of the project timekeeper and superintendent or the designated officer in the case of appointive employees shall be considered as evidence that the services reported have been performed.

**Authority of
Certifying
Officers.**

The signature of a properly authorized certifying officer on a pay roll is the final authority for the payment of earnings and salaries and is accepted by the Treasury State Accounts and Disbursing Offices as evidence that the persons listed on the pay roll are entitled to the amounts shown as earned and to be paid. Certifying officers will be held financially responsible for irregular payments. Instructions for the designation and authority of certifying officers are contained on page 4.2.083.

⁴See appendix A, item 2-4.

PART II. SCHEDULING AND PROCESSING OF TIME REPORTS

The pay roll office of the Division of Finance shall be responsible for the scheduling and processing of time reports in order to maintain efficient operation and accurate recording, verifying, and auditing.

Staggering of Project Pay Roll Months

Time reports shall be scheduled for receipt by the pay roll office so as to insure as even a flow of pay rolls as is practicable. Project pay roll months shall be staggered for this purpose. The schedule of project pay roll months shall be reviewed frequently by the State Division of Finance with the objective of adjusting pay roll period ending dates where such adjustment will provide for a more even flow of pay rolls. All projects in the same county should be assigned the same pay roll month where practicable.

Staggering of
Pay Roll
Months.

When pay roll months are restaggered, adjustments in the assigned hours of project employees shall be made in accordance with the instruction contained in chapter 1 of this volume.

Adjustments in
Assigned Hours.

Assignment of Pay Roll Numbers

Pay Roll
Numbering.

A pay roll number shall be assigned and inserted in the space provided on each page of each time report received in the pay roll office of the Division of Finance. Time reports which are combined under one pay roll as prescribed on page 4.2.037 shall be assigned the same pay roll number. All pay rolls shall be numbered consecutively. Where districts or other local areas process pay rolls, the pay roll number shall be prefixed by the district or local area number; e.g., the pay roll number of the 231st time report received from district or local area No. 5 would be "5-231." A new series beginning with No. 1 shall start at the beginning of each fiscal year for pay rolls prepared on or after July 1.

Pay Roll
Register.

The Division of Finance shall maintain a "Pay Roll Register" which shall show the pay roll numbers assigned, the project to which each pay roll is charged, the date the time report was received in the pay roll office, and the date and time the pay roll was transmitted to the Treasury State Accounts Office.

Verification of Time Report

Entries made in the time report headings shall be verified in the pay roll office with the *Project Description Card*, WPA Form 764.

Time Report
Heading
Verification.

No time report shall be used as the basis for preparing a pay roll unless the time report has been properly certified. Proper certification requires the manual signatures of the authorized timekeeper and the authorized superintendent. To insure compliance with this provision, a comparison shall be made of signatures appearing on time reports with specimen signature cards of persons authorized to sign specific time reports.

Time Report
Certification
Verification.

Before pay rolls are prepared, all computations appearing on time reports shall be verified. Computations to be verified include:

Computations
To Be
Verified.

1. Cross addition of hours lost by project wage employees which may not be made up, and days lost by project supervisory employees
2. Cross addition of hours worked by project wage employees, and days in pay status of project supervisory employees
3. Amounts earned
4. Allowable time to which each project wage employee is entitled as of end of pay period
5. Total charge for subsistence to be deducted from gross earnings of project employees in work camps
6. Net amounts to be paid
7. Page totals of hours worked and amounts to be paid
8. Transfer of page totals to recapitulation sheet and additions thereof

The exact method of verifying computations shall be determined in accordance with the number and types of pay rolls processed, available office equipment, and qualifications of administrative personnel. Proof of page totals and recapitulation sheets may be accomplished after postings to the individual earnings records, WPA Forms 507, 507a, and 507b.

Method for
Verifying
Computations.

Notations appearing in the "Remarks" column of WPA Form 502 as to absence from the project for purposes for which credit as time worked is allowed shall be examined to determine that the time may be so credited in accordance with regulations.

PART III. MAINTENANCE OF INDIVIDUAL EARNINGS RECORDS

To prevent duplicate payments, payments in excess of authorized earnings, and payments contrary to regulations, a perpetual earnings record shall be maintained by the Division of Finance for each employee of the Work Projects Administration.

Earnings
Record for
Each
Employee.

Use of Individual Earnings Records

The general use of each of the following individual earnings records is as stated below.

Individual
Earnings
Records.

1. *Individual Earnings Record*, WPA Form 507, shall be used to maintain a record of the earnings of project wage employees charged either to operating projects or the supply fund. The form is printed in two colors; namely, (1) white, for certified employees, and (2) yellow, for noncertified employees. Instructions relating to the preparation and maintenance of WPA Form 507 are contained on page 4.2.009.
2. *Individual Earnings Record—Project Supervisory Employees*, WPA Form 507a, shall be used to maintain a record of the earnings of project supervisory employees charged to operating projects and of supervisory and special nonsupervisory employees charged to the supply fund. Instructions relating to its preparation and maintenance are set forth on page 4.2.011.
3. *Individual Earnings and Leave Record—Appointive Employees*, WPA Form 507b, shall be used to maintain a record of the earnings and leave of appointive employees whose services are charged either to administrative expense or to the supply fund. Instructions relating to the preparation and maintenance of WPA Form 507b are contained on page 4.2.013.

—WPA Form
507.

—WPA
Form 507a.

—WPA Form
507b.

The individual earnings records maintained on WPA Form 507 for certified project wage employees also shall include a record of the fiscal period of continuous employment of such employees. Section 15(b) of the Emergency Relief Appropriation Act, fiscal year 1941, prescribes that, with the exception of veterans, unmarried widows of veterans, and wives of such veterans as are unemployable, all certified employees who have been continuously employed on work projects for more than 13 calendar months shall be removed from such employment. For this purpose, the column headed "Continuous employment" shall be utilized. Each period of employment shall be indicated by a figure in ascending sequence indicating the number of pay periods since the effective date of assignment. Suspended periods shall be indicated by "S. P." It is the responsibility of the Division of Finance to notify the Division of Employment on *Notice of Continuous Employment*, WPA Form 421, of all certified employees who have been continuously employed for 37 biweekly pay roll periods in order that the Division of Employment may provide for terminating such employees.

—Control of
Record of
Continuous
Employment.

When a certified employee is assigned to a WPA project after termination from a Federal agency project without a waiting period of sufficient length to cause an interruption of employment, the Division of Employment will notify the Division of Finance of the number of months the employee has been continuously employed by means of a notation on *Notice To Report to Work on Project*, WPA Form 402.

Continuous
Employment
of Federal
Agency Project
Employees.

For instructions relating to the application of the provisions of section 15(b) of the Emergency Relief Appropriation Act, fiscal year 1941, reference shall be made to employment regulations.⁵ WPA Form 421 shall be prepared by

—Use of WPA
Form 421.

⁵See appendix A, item 2-5.

the Division of Finance (1) when its records reveal the continuous employment of a certified employee for 37 biweekly payroll periods and (2) upon receipt of a *Notice of Termination of Employment*, WPA Form 403, indicating that the terminated employee is to be reassigned to a project of another Federal agency.

WPA Forms 607
and 608.

The individual earnings record maintained for each WPA project supervisory and appointive employee on WPA Forms 507a and 507b shall reflect the signing by the employee of the *Oath of Allegiance*, WPA Form 607. WPA Form 507b shall also reflect the signing by each employee of the *Affidavit Required by the Emergency Relief Appropriation Act, Fiscal Year 1941*, WPA Form 608. See also volume 1 of the Manual of Rules and Regulations, page 1.5.082, concerning responsibility for the preparation and maintenance of WPA Form 507b for administrative employees.

Revised Jan. 31, 1941

Preparation and Maintenance of INDIVIDUAL EARNINGS RECORD, WPA Form 507

Instructions relating to the preparation and maintenance of *Individual Earnings Record*, WPA Form 507, are set forth in the following subsections.

Individual
Earnings
Record, WPA
Form 507.

Preparation of WPA Form 507.—Upon the receipt of *Notice To Report to Work on Project*, WPA Form 402, providing for the initial assignment of a project wage employee, the Division of Finance shall prepare *Individual Earnings Record*, WPA Form 507, using the white card for certified employees and the yellow card for noncertified employees.

—Initial
Preparation.

The preparation of the form shall consist of filling in the heading and entering the project number, wage class, and basic rate of pay in columns 2, 3, and 4, respectively. With the exception of the rate of pay, the information required for these entries shall be taken from the assignment document. The basic rate of pay shall be taken from the State Administrator's Order. If the assignment document contains a notation as to previous continuous employment on a Federal agency project (see page 4.2.007), number of months of such continuous employment shall be entered in column 11.

—Initial
Entries.

Upon receipt of WPA Form 402 providing for reassignment when the period of separation is indicated to be less than 60 days and previously accumulated allowable time has not been canceled, WPA Form 513 shall be prepared (see page 4.1.027) at the time that WPA Form 402 is posted to WPA Form 507.

Instructions relating to the filing of WPA Forms 507 are set forth on page 4.2.019.

—Filing
Reference.

[illegible]

Maintenance of WPA Form 507.—After initial preparation, subsequent posting to WPA Forms 507 shall be made (1) from time reports which have been examined and verified in accordance with the provisions of page 4.2.005, (2) from assignment documents providing for reassignment to a different wage class or assignment after a period of separation in nonpay status, and (3) from *Notice of Termination of Employment*, WPA Form 403. Reassignments for a project wage employee to a different project without an interruption of employment or change of wage class, shall be posted to WPA Form 507 from the time report and not from WPA Form 402. Reassignments of a project wage employee on the same project without change in wage class shall not be posted to WPA Form 507. At the time of posting WPA Form 403 a notation as to status of accumulative allowable hours shall be made on WPA Form 507.

—Maintenance
and Posting of
Documents.

When the employee's time record is posted to WPA Form .507 from the time report, an audit of the employee's name, identification number, wage class.

—Use for
Verifying
Documents.

and certification status shall be made by comparison with the entries previously made on WPA Form 507. Copies of assignment documents shall not be used for verification of entries on time reports. The hours worked and amount paid, as shown on the time report, shall be checked with the postings on WPA Form 507 for the preceding pay period to insure that the earnings of the employee do not exceed the allowable maximum. Adjustments of allowable hours due to reassignments shall be mathematically verified.

—Columnar Posting.

The posting of the employee's time record to WPA Form 507 shall be made from the following related columns of *Time Report for Personal Services—Work Projects*, WPA Form 502.

WPA Form 507 column number	WPA Form 507 column title	WPA Form 502 column number
6	Hours lost not allowable	11
7	Total hours worked	12
8	Amount paid	13
9	Allowable hours carried over	14
10	Remarks	15
11	Cont. emp.—(Suspended period)	

—Allowable Time Control.

The entry in column 9 of WPA Form 507 shall not exceed 85. The entries required in column 1, "Pay period ending," and column 11, "Continuous employment," of WPA Form 507 are self-explanatory.

—Class and Rate Postings.

The entries made in columns 3 and 4 of WPA Form 507 at the time of initial assignment or upon reassignment to a different wage class need not be repeated at each posting.

—Work-Camp Earnings Postings.

In posting the earnings records of project wage employees in work camps for whom subsistence deductions are made, the entry in column 8 of WPA Form 507 shall be the gross amount earned as recorded in column 13 of WPA Form 502, and the amount of the subsistence deduction as recorded in column 14 of WPA Form 502 shall be entered in column 10 of WPA Form 507.

—Reassignment After Break in Duty Status.

Upon receipt of WPA Form 402 indicating reassignment, reference shall be made to the period of the separation and if greater than 60 days all allowable hours not canceled at the time of separation shall be canceled. In cases where the period of separation is less than 60 days and the accumulated lost time is allowable under Division of Employment regulations, a notice of the allowable lost time shall be prepared on WPA Form 513, and transmitted to the timekeeper on the project to which the employee is being reassigned. If this notice should not reach the project timekeeper in sufficient time for posting to the time report, the necessary correction of the time report shall be made at the time of its receipt in the Pay Roll Voucher Unit.

When the notice of allowable lost time to be credited to employees reassigned after a break in employment is received by the timekeeper subsequent to submission of the time report covering the period in which the assignment would fall, the timekeeper shall make the necessary correcting entries on the copy of the time report retained on the project. The allowable hours carried forward in the subsequent period will, therefore, be in agreement with the records of the pay roll office.

—Reassignment Without Status Change Postings.

When the time report reveals that the employee has been reassigned to a different project without interruption of employment or change of wage class, the effective date of the reassignment shall be taken from the time report and posted in column 10 of WPA Form 507. In the case of such reassignment to a different project, the number of the project to which the employee has been reassigned shall be shown in column 2.

—Reassignment With Status Change Postings.

Reassignments of project wage employees involving a change of wage class shall be posted to WPA Form 507 upon receipt of the assignment document. The posting at such time shall consist of entering the wage class, basic rate of pay, and effective date of the reassignment in columns 3, 4, and 10, respectively.

—Termination Postings.

Upon receipt of *Notice of Termination of Employment*, WPA Form 403, for a project wage employee, notation to that effect shall be made in column 10 of WPA Form 507, including the effective date of the termination. An indication shall also be made in the "Remarks" column as to the cause of termination; i.e., "18 mo.," "Cancellation certification," etc. If the termination is due either to the 18-months provision or cancellation of certification, all allowable hours shall be canceled. If the termination is for other reasons and the separation extends beyond 60 days, the allowable hours are likewise canceled, the proper notation being made at the time of reassignment.

—Compensation Posting Reference.

Instructions relating to the posting of local compensation payments to WPA Form 507 are set forth on page 4.2.017.

—Columnar Posting.

The posting of the employee's time record to WPA Form 507a shall be made from the following related columns of the *Time Report for Personal Services—Work Projects*, WPA Form 502:

WPA Form 507a column number	WPA Form 507a column title	WPA Form 502 column number
5	Days in pay status	12
6	Gross amount earned	13
7	Deductions	14
8	Amount paid	15

The entry required in column 1, "Pay period ending," is self-explanatory. Deductions for subsistence furnished in work camps shall be designated in column 7 with the letter "S"; e.g., "S-\$10."

—Reassignment Without Status Change Postings.

When the time report reveals that the employee has been reassigned to another WPA project without interruption of employment or change of occupational status, the number of the project to which the employee has been reassigned shall be taken from the time report and posted in column 2 of WPA Form 507a, and the effective date of the reassignment shall be shown in column 9.

—Reassignment With Status Change Postings.

When a project supervisory employee is reassigned to the same project or to a different project at a different occupational status, appropriate entries shall be made in columns 2, 3, and 4 of WPA Form 507a upon receipt of the assignment document, and the effective date of the reassignment shall be shown in column 9. Upon receipt of *Notice of Termination of Employment*, WPA Form 403, an appropriate notation shall be made in column 9, including the effective date of the termination. The entries made in columns 2, 3, and 4 at the time of assignment or reassignment to a different occupational status need not be repeated at each posting if they remain unchanged.

Compensation Posting Reference.

Instructions relating to the posting of local compensation payments to WPA Form 507a are set forth on page 4.2.017.

**Preparation and Maintenance of INDIVIDUAL EARNINGS AND LEAVE
RECORD—APPOINTIVE EMPLOYEES, WPA Form 507b**

Instructions relating to the preparation and maintenance of *Individual Earnings and Leave Record—Appointive Employees*, WPA Form 507b, are set forth in the following subsections.

Individual Earnings Record—Appointive Employees, WPA Form 507b.

Preparation of WPA Form 507b.—*Individual Earnings and Leave Record*, WPA Form 507b, shall be prepared for each appointive employee upon receipt of a copy of the employee's letter of appointment as executed by the State Work Projects Administrator or his authorized representative.

—Initial Preparation.

The preparation of the form shall consist of filling in the heading and the upper section of the form. Under the heading "Classification of expense" place a mark in the appropriate block to indicate the classification as between general administrative and supply fund. The dates of *Oath of Allegiance*, WPA Form 607, and *Affidavit Required by the Emergency Relief Appropriation Act, Fiscal Year 1941*, WPA Form 608, shall be entered in the spaces provided. The remaining captions in the heading of Form 507b are self-explanatory.

— --Initial Entries.

Maintenance of WPA Form 507b.—After initial preparation, subsequent postings to WPA Form 507b shall be made (1) from letters of appointment changing the status of the employee, (2) from notices of separation, (3) from time reports or attendance records, and (4) from copies of pay rolls.

—Maintenance and Posting.

In addition to the employee's earnings record, WPA Form 507b provides spaces for recording the accumulation, granting, and balance of annual and sick leave. Provision is also made to record leave granted daily, the upper subline of the appropriate month being used to record leave granted during the first half of the month and the lower subline during the second half of the month. A suitable symbol shall be placed in each block to indicate the kind of leave taken.

— --Leave Benefit Postings.

Federal Works Agency WPA Form 507b Revised 1-31-41		FEDERAL WORKS AGENCY WORK PROJECTS ADMINISTRATION																									
INDIVIDUAL EARNINGS AND LEAVE RECORD—APPOINTIVE EMPLOYEES																											
Year _____																											
Identification No.	Name		Address	Sex	Oath 607																						
					Martial status Affidavit 608																						
Classification of expense	Appointed	E.O.D.	ACS grade	Title	Rate Annual Period																						
General administrative <input type="checkbox"/>					Division and section																						
Supply fund <input type="checkbox"/>																											
Month	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	Annual leave			Sick leave			Gross earnings	Deductions		Net paid	Remarks	
	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Earned	Used	Bal.	Earned	Used	Bal.		Retire-ment	Other		
Jan.																											
Feb.																											
Nov.																											
Dec.																											

Front and back same

Earnings of appointive employees shall be computed in accordance with instructions on page 4.2.016.

—Filing
Reference.

Instructions relating to the filing of WPA Form 507b are set forth on page 4.2.019.

—Use for
Standard Form
1013
Preparation.

All information required for the columnar preparation of *Pay Roll for Personal Services—Employees on Annual Salary Basis*, Standard Form 1013, shall be recorded on WPA Form 507b. Instructions relating to the preparation of Standard Form 1013 are contained on page 4.2.032.

Revised Jan. 31, 1941

Verification of Computation of Earnings of Project Supervisory Employees

A project supervisory employee shall be considered in pay status on all days except those scheduled working days on which he is voluntarily absent. (See columnar description of column 13, WPA Form 502, page 4.1.022.)

Project Supervisory Employee Pay Status.

Deductions for each day of voluntary absence shall be computed on the basis of one twenty-eighth of the employee's salary per 4-week fiscal period. The minimum deduction for voluntary absence shall be one-fourth of a day, and all deductions shall be multiples thereof.

--Deductions.

The hours of work per scheduled work day of a project supervisory employee shall be governed by the requirements of the project. If a project supervisory employee works the number of hours required on a scheduled work day, he will be credited with 1 day in pay status. If he were voluntarily absent on such day he would lose one twenty-eighth of his salary. For computation of a fraction of a day, the hours absent shall be computed in relation to the hours required for that day. For example, if a project supervisory employee was required to work 7 hours on a scheduled workday, and he was voluntarily absent for $3\frac{1}{2}$ hours, he would lose one-half of one twenty-eighth of his salary.

--Hours of Work.

If a project supervisory employee does not work during a pay period, no payment shall be made for days on which he is not scheduled to work during that period.

Computation of Earnings of Appointive Employees

Appointive Employees' Earnings.

The Act of Congress approved June 30, 1906 (34 Stat. 763) section 84, title 5, United States Code, provides that the earnings of appointive employees shall be computed as follows:

—Legal Provisions.

"Where the compensation of any person in the service of the United States is annual or monthly, the following rules for division of time and computation of pay for services rendered are hereby established.

"Annual compensation shall be divided into twelve equal installments, one of which shall be the pay for each calendar month; and in making payments for a fractional part of a month, one thirtieth of one of such installments, or of a monthly compensation, shall be the daily rate of pay. For the purpose of computing such compensation and for computing time for services rendered during a fractional part of a month in connection with annual or monthly compensation, each and every month shall be held to consist of thirty days, without regard to the actual number of days in any calendar month thus excluding the thirty-first day of any calendar month from the computation and treating February as if it actually had thirty days. Any person entering service of the United States during a thirty-one day month and serving until the end thereof shall be entitled to pay for that month from the date of entry to the thirtieth day of said month, both days inclusive; and any person entering said service during the month of February and serving until the end thereof shall be entitled to one month's pay, less as many thirtieths thereof as there were days elapsed prior to date of entry; provided, that for one day's unauthorized absence on the thirty-first day of any calendar month one day's pay shall be forfeited."

This act is construed as requiring that:

—Definition of a Month.

1. Each calendar month shall consist of 30 days and the compensation of salary shall be by each month separately, one-twelfth of an annual salary constituting the compensation for each month. Payment shall be made on the 15th day and the last day of each month or, in the event such days fall on Sundays or holidays, on the next work day immediately following.

—A Day.

2. One-thirtieth of a monthly installment of salary is to be allowed for each day of service from the 1st to the 30th, inclusive. The last day of February counts as 3 days of service for pay purposes (2 days in leap years).

—Deduction in a 31-Day Month.

3. The 31st day of a month enters into the computation of salary only where there is 1 day's absence in a nonpay status on that day; that is, absence in a nonpay status did not occur also on the 30th. For such absence on the 31st, 1 day's pay is forfeited. However, when an employee resigns at the close of the day on the 30th of a 31-day month, no deduction from pay shall be made for absence on the 31st when the employee is otherwise entitled thereto.

—Absence on 31st Day.

4. Where an employee is absent for a period of 1 hour at the close of the 30th day of a month and is absent also on the 31st day, pay for 1 hour only is forfeited.

—Part-Time Employees.

5. Part-time employees whose compensation is fixed on an annual basis are not entitled to be paid for services rendered on the 31st day of the month.

—Deductions for Hourly Absence.

6. Deductions for employees absent on a leave-without-pay basis will be made at a daily rate computed at one-thirtieth of the monthly salary. Deductions for partial days absence will be computed as a fraction of one-thirtieth of the monthly rate. For example, a deduction for 2 hours absence in a standard 7-hour day would be computed as two-sevenths of one-thirtieth of the monthly rate. Unexcused absence of an employee on Saturday shall result in a deduction of a full day. Unexcused absence of an employee from 10 a.m. to 12 m. on Saturday will result in a deduction of five-sevenths of 1 day, provided the employee has worked 2 hours before leaving the office. Unexcused absence of an employee on Saturday and Monday shall result in a deduction of 3 full days.

Posting of Local Compensation Payments to Individual Earnings Records

Accident compensation payments on *Pay Roll for Accident Compensation*, WPA Form 511, shall be posted to individual earnings records maintained for project wage and project supervisory employees on WPA Forms 507 and 507a, respectively. Such postings shall be made from the pay roll on WPA Form 511 prior to the certification of the pay roll.

Posting
Compensation
Payments to
WPA Forms 507
and 507a.

In the case of project wage employees, postings shall be made on a separate line in columns 1, "Pay period ending"; 8, "Amount paid"; 9, "Allowable hours carried over"; and 10, "Remarks" of WPA Form 507, indicating that the posting covers a local compensation payment. Allowable hours accumulate during disability due to a compensable injury while a project wage employee remains assigned to the project. The amount of such allowable hours is not affected by any compensation benefits allowed or paid. The only limit on the accumulation of allowable hours is the regulation limiting such accumulation to 50 percent of the employee's normal monthly assigned hours.

—Project Wage
Employees.

In the case of project supervisory employees, postings reflecting local compensation payments shall be made in columns 1, 8, and 9 of WPA Form 507a. The entry in column 9, "Remarks," shall indicate that the posting covers a local compensation payment.

—Project
Supervisory
Employees.

Proof of Postings to Individual Earnings Records

Proof of
Posting to
Individual
Earnings
Records.

The proof of postings to individual earnings records shall be a separate and distinct step in the maintenance of such records. Postings to individual earnings records shall be listed on an adding machine tape and the totals compared with the totals of the time report or pay roll. In offices having sufficient equipment and qualified personnel, the postings may be proofed on nonlisting adding machines. In some cases, it may be possible to combine the proofing of time report page totals with the proofing of postings to individual earnings records.

Filing of Individual Earnings Records, Assignment Documents, and Letters of Appointment

Instructions relating to the filing of individual earnings records maintained on WPA Forms 507 and 507a, and on WPA Form 507b are as follows:

Filing of
Individual
Earnings
Records.

1. Individual earnings records maintained for project wage and project supervisory employees on WPA Forms 507 and 507a, respectively, shall be filed by county in identification number order. The records on WPA Forms 507 and 507a may be filed in the same or a separate series.
2. Individual earnings records maintained for appointive employees on WPA Form 507b shall be filed (1) by administrative division, (2) by E. O. grade, and (3) alphabetically by name, in that order. WPA Forms 507b maintained for appointive employees charged to the supply fund shall be filed in a separate series.

—WPA Forms
507 and 507a.

—WPA Forms
507b.

When an employee is terminated, his individual earnings record shall be transferred to an inactive file. Such inactive records on WPA Forms 507 and 507a shall be filed by county of residence in identification number order. Inactive WPA Forms 507b shall be filed in alphabetical order.

—Inactive
File.

In cases where the State Work Projects Administrator deems it advisable to maintain individual earnings records by means of visible filing equipment and obtains the approval of the Director of Finance, Washington, D. C., WPA Forms 507, 507a, and 507b may be obtained with adaptations for use with such equipment.

—Use of
Visible Filing
Equipment.

The "pay roll" copies of assignment documents (copy 1 of WPA Forms 402 and 403) shall be filed in alphabetical order and may be subdivided by counties.

Filing
Assignment
Documents.

Copies of letters of appointment of appointive employees shall be filed separately in alphabetical order.

Filing
Letters of
Appointment.

PART IV. PREPARATION OF PAY ROLLS

The preparation of all pay rolls processed by the Work Projects Administration shall be the responsibility of the Division of Finance in accordance with instructions pertaining to the forms to be used and the methods of preparation, verification, and certification.

Use of Pay Roll Forms

Five pay roll forms are provided for use by the Work Projects Administration. These forms shall be used as follows:

Pay Roll
Forms.

1. *Pay Roll for Personal Services—Work Projects*, WPA Form 503, shall be used for WPA project wage employees who are paid in accordance with the authorized schedule of earnings, with the exception of project wage employees quartered in work camps for whom subsistence deductions are made. WPA Form 504 is provided for the latter class of employees. —WPA Form 503.
2. *Pay Roll for Personal Services—Work Projects—130-Hour Basis—Work Camps*, WPA Form 504, shall be used for project wage employees quartered in work camps for whom subsistence deductions are made. —WPA Form 504.
3. *Pay Roll for Personal Services—Work Projects—Supervisory or Administrative Employees on Semimonthly Basis Receiving Nonsecurity Wages Chargeable to Work Projects*, WPA Form 509, shall be used for project supervisory or nonsupervisory employees who are paid on a monthly salary basis. This form also shall be used for other assigned employees who are paid on a per diem or other unusual basis. —WPA Form 509.
4. *Pay Roll for Accident Compensation*, WPA Form 511, shall be used to effect local payments of compensation to nonappointive employees. In addition to being used for WPA employees, this form also is used to effect local compensation payments to nonappointive employees of other Federal agencies whose compensation claims are handled by the WPA Compensation Section. —WPA Form 511.
5. *Pay Roll for Personal Services Employees on Annual Salary Basis*, Standard Form 1013, shall be used for appointive employees of the Work Projects Administration whose salaries are charged to general administrative expense or to the supply fund. —Standard Form 1013.

WPA Forms 503 and 504 and Standard Forms 1013 are original certification sheets on white stock. Memorandum and continuation sheets are provided as follows:

Pay Roll
Memoranda
Sheets.

WPA Form 503a or 504a } Standard Form 1013b }	Memorandum certification sheet (yellow)
WPA Form 503b or 504b } Standard Form 1013a }	Original continuation sheet (white)
WPA Form 503c or 504c } Standard Form 1013c }	Memorandum continuation sheet (yellow)

No continuation sheets are provided for WPA Forms 509 and 511. Memorandum sheets, WPA Forms 509a and 511a, are provided.

Source of Information for, and Method of, Preparation of Pay Rolls

Source of
Information.

Except as specifically noted herein, all information required on pay rolls shall be transcribed directly from time reports prepared in accordance with the provisions of chapter I of this volume and audited in accordance with the provisions of pages 4.2.003—4.2.019.

Legibility.

All pay rolls shall be typewritten in a manner which will insure legible copies. The adoption of any special mechanical method for the preparation of pay rolls shall be subject to the prior approval in writing of the Director, Division of Finance, Washington, D. C.

Original Sheet
on Combination
Pay Rolls.

In the preparation of payrolls for project wage employees on work projects, wage employees in work camps, or appointive employees, the original of the last sheet of the pay roll shall be prepared on WPA Form 503, WPA Form 504, or Standard Form 1013, respectively. The original of each of the other sheets of the pay roll shall be prepared on WPA Form 503b, WPA Form 504b, or Standard Form 1013a, respectively. The appropriate memorandum sheet shall be used in connection with each original.

Use of
Continuation
Sheets.

Similarly, in preparing combined pay rolls as provided on page 4.2.037, all pages except the last page (ordinarily WPA Form 509) of the combined pay roll shall be prepared on the appropriate continuation sheets.

Preparation of Headings of Project Pay Rolls

With the exception of the location symbol, the appropriation symbol and title, and the Disbursing Clerk's symbol number, all information to be inserted in the headings of project pay rolls (WPA Forms 503, 504, and 509) by the Work Projects Administration shall be transcribed directly from the audited time report(s). The name of the project sponsor shall be shown only when the pay roll is to be paid from the sponsor's special cash deposit in the United States Treasury. The line headed "Project description and location" shall be left blank.

Time Report
Information.

The location symbol and appropriation symbol and title shall be obtained from the *Project Description Card*, WPA Form 764. The term "appropriation" shall be construed as meaning "expenditure symbol" where applicable.

WPA Form 764
Information.

The space provided for "D. O. voucher No." and the block "Paid by" shall be left blank. An appropriate stamp will be used to enter the "D. O. symbol No."

Treasury
Spaces.

On continuation sheets, the only entries required in the heading of the form are the pay roll number, the page number, and the appropriate check(s) to indicate "Certified as eligible" and/or "Noncertified."

Information
for Continuation
Sheets.

In the space provided for "Page No.," the number of the page and the total number of pages comprising the pay roll shall be shown; e.g., "Page 1 of 5 pages."

Page
Numbers.

Columnar Preparation of WPA Forms 503 and 504

Sources of
Columnar
Entries.

Instructions relating to the preparation of headings of project pay rolls are set forth on page 4.2.023. Columnar entries on WPA Forms 503 and 504 shall be transcribed directly from the related columns of the *Time Report for Personal Services—Work Projects*, WPA Form 502. Names and addresses shall be transcribed to pay rolls on WPA Forms 503 and 504 in the same manner as they appear on time reports. The relationship of columns of WPA Forms 503 and 504 to columns of WPA Form 502 are as follows:

Columnar
Relationship
of WPA Forms
502 and 503.

Related columns of WPA Forms 503 and 502

WPA Form 503 column title	WPA Form 502 column number
Name and address	2
Sex	3
Identification No.	4
Class	5
Basic rate	6
Hours worked	12
Amount paid	13
Remarks	15

Federal Works Agency
WPA Form 503 Revised
Form approved by
Comptroller General, U. S.
August 11, 1939

PAY ROLL FOR PERSONAL SERVICES—WORK PROJECTS

130-hour month ☐ or ☐ 120-hour fiscal period

CHECK ONE OR BOTH
Certified ☐ Noncertified ☐

FEDERAL WORKS AGENCY
Agency WORK PROJECTS ADMINISTRATION (State) (District) (County)
Project (Description and location)
Sponsored by (Name of public body and department)

Appropriation (symbol and title) State Administrator's order(s)
Type-of-work symbol Location symbol

Period from to , inclusive. Work project No.

PAID BY
(for use of paying officer)

Page No.
D. O. voucher No.
D. O. symbol No.

Name and address	Sex	Identification number	Class	Basic rate	Hours worked	Amount paid	Check No. and date drawn on Treasurer U. S.	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
								1
								19
								20
Totals for this page								

Amount verified: correct for \$ by (Signature or initials)

Pursuant to authority vested in me, I certify that the within pay roll, in pages, is correct; that it appears from the records of my office that the persons named hereon were legally appointed or employed; that each has performed, under my supervision, the services indicated by the respective, proper official designation during the period mentioned except an otherwise indicated in the column of "Remarks"; that payment therefor has not previously been made; that no person whose name appears on the within pay roll is being paid for any period of absence in excess of that allowed by law or is receiving double compensation prohibited by law, or will be otherwise paid for the same services; that deductions have been made from the compensation of all employees against whom charges have accrued during the period of the pay roll; and that the determined reasonable value of allowances furnished in kind is stated in every case. I further certify that the employment of the persons named on the within pay roll is not prohibited by any provisions of law limiting the availability of the appropriation(s) involved.

*Approved for \$ (SIGN ORIGINAL ONLY) (Signature) (Official title)

*This certificate must be made by the certifying officer designated by the agency named. If the ability to certify and authority to approve are combined in one person, one signature only is necessary; otherwise, the approving officer will sign in the blank space "Approved for \$ " and over his official title.
Code to Column 4: SU—Supervisory; P—Professional and technical; S—Skilled; I—Intermediate; UA—Unskilled "A"; UB—Unskilled "B."
Code to Column 9: 1—Termination; 2 A—Assignments; 4 A—Reclassifications; 6—Change in project pay period.

Related columns of WPA Forms 504 and 502

WPA Form 504
column title

WPA Form 502
column number
(as adapted)

Columnar
Relationship
of WPA Forms
502 and 504.

Name of employee	2
Sex	3
Identification No.	4
Class	5
Basic rate	6
Hours worked	12
Gross amount earned	13
Deductions for subsistence	14
Net amount paid	15
Remarks	Footnotes

When deductions are made from earnings of work-camp project employees, representing subsistence and including emergency medical treatment, hospitalization, and burial, which deductions are to remain in the appropriation and accounts of the Work Projects Administration, the total of such deductions shall be segregated, according to the accounts to be credited, on the last page of the pay roll in the following manner:

Entries for
Subsistence
Deductions.

Labor	Emergency medical treatment, hospitalization, and burial	_____
Nonlabor	Food, lodging, and canteen	=====
Total		=====

Federal Works Agency WPA Form 504 Revised Form approved by Comptroller General, U. S. August 11, 1939		PAY ROLL FOR PERSONAL SERVICES—WORK PROJECTS 130-HOUR BASIS—WORK CAMPS				D. O. voucher No. _____ D. O. symbol No. _____						
CHECK ONE <input type="checkbox"/> Certified OR BOTH <input type="checkbox"/> Noncertified		Pay roll No. _____ Page No. _____		Official project No. _____ Work project _____		PAID BY _____ (For use of Paying Officer)						
FEDERAL WORKS AGENCY Agency <u>WORK PROJECTS ADMINISTRATION</u> (State) _____ (District) _____ (County) _____		Project _____ (Description and location) _____		Sponsored by _____ (Name of public body and department) _____		Appropriation (Symbol and Title) _____ Period from _____ to _____, inclusive						
Type-of-work symbol _____ Location symbol _____		State Administrator's Order(s) Fixing _____ Monthly earnings _____		Substantance rates _____		(For use of Paying Officer)						
Line No.	Name of employee	Sex	Identification No.	Class	Basic monthly rate	Hours worked	Gross amount earned	Deductions for subsistence	Net amount paid	Check No. and date drawn on Treasurer U. S.	Remarks	Line No.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1												1
2												
Totals for this page,												20
Account verified; correct for \$ _____ by _____ (Signature or initials) _____												
Pursuant to authority vested in me, I certify that the within pay roll, in _____ pages, is correct; that it appears from the records of my office that the persons named hereon were legally appointed or employed; that each has performed, under my supervision, the services indicated by the respective, proper official designation during the period mentioned except as otherwise indicated in the column of "Remarks"; that payment therefor has not previously been made; that no person whose name appears on the within pay roll is being paid for any period of absence in excess of that allowed by law or is receiving double compensation prohibited by law, or will be otherwise paid for the same services; that deductions have been made from the compensation of all employees against whom charges have accrued during the period of the pay roll; and that the determined reasonable value of allowances furnished in kind is stated in every case. I further certify that the employment of the persons named on the within pay roll is not prohibited by any provisions of law limiting the availability of the appropriation(s) involved.												
*Approved for \$ _____ (SIGN ORIGINAL ONLY) _____ (Signature) _____ (Official title) _____												
*This certificate must be made by the certifying officer designated by the agency named. If the ability to certify and authority to approve are combined in one person, one signature only is necessary; otherwise, the approving officer will sign in the blank space "Approved for \$ _____" and over his official title.												
Code to column 6: SU—Supervisory; P—Professional and Technical; S—Skilled; I—Intermediate; UA—Unskilled "A"; UB—Unskilled "B."												

When subsistence deductions are made which are to be credited to an appropriation or expenditure limitation or official project other than the one from which the pay roll is to be paid, the last page of the pay roll shall show the total of such credit and the name, title, symbol, and address of the Treasury State Disbursing Clerk to whom the check shall be drawn. *Schedule of Voucher Deductions*, Standard Form 1096, shall be prepared to accompany pay rolls in such instances. (See page 4.2.075 for instructions as to preparation of Standard Form 1096.)

Revised Jan. 31, 1941

"Project" near the top of the form, the words "Various, see distribution below" shall be typed in. The certification shall be completed in the regular manner. A separate *Voucher Distribution Statement*, WPA Form 518, shall be prepared for each project shown in the pay roll summary.

Reference to the State Administrator's orders fixing hours of work and rates of pay for supervisory employees and for project wage employees when WPA Form 509 is used as the certification sheet of a combined pay roll shall be made in any convenient place on the pay roll.

—Columnar
Entries.

Columnar entries on WPA Form 509 shall be transcribed from the time report as completed and verified in the Pay Roll Section of the Division of Finance. Names and addresses shall be transcribed to pay rolls on WPA Form 509 in the same manner as they appear on the time report. The related columns of WPA Forms 509 and 502 are as follows:

WPA Form 509 column title	WPA Form 502 column number
Name of employee	2
Sex	3
Identification No.	4
Occupation, class, and grade	5
Rate	6
Days in pay status	12
Gross amount earned	13
Remarks	15

—Travel
Identifica-
tions.

In the event that travel identification designations are added to the classes and grades of project supervisory employees, pursuant to instructions contained in volume 1 of the Manual of Rules and Regulations, page 1.6.016, such designations shall be indicated on the pay roll by entering thereon the travel identification symbol in addition to the appropriate title, class, and grade of the employee.

—Deduction
Entries.

Entries shall be made in the column for "Deductions" only when the employee is indebted to the Federal Government or when deductions are to be made for subsistence furnished in a work camp. In the latter instance, the column title shall be changed to read "deductions for subsistence," and the amount of the subsistence deduction shall be transcribed from column 14 of WPA Form 502. Deductions for subsistence shall be summarized in the same manner as prescribed for WPA Form 504. (See page 4.2.025 for instructions relating to the preparation of WPA Form 504.) Deductions other than subsistence deductions shall be fully explained in the column for "Remarks" or elsewhere on the same sheet. Instructions relating to pay roll deductions to liquidate indebtedness to the Federal Government are set forth on page 4.2.044. Unless there are deductions shown, the entry in the column "New amount paid," shall be the same as the gross amount earned.

—Recording
WPA Form 607
Entry.

The dates of execution of *Oath of Allegiance*, WPA Form 607, and *Affidavit Required by the Emergency Relief Appropriation Act, Fiscal Year 1941*, WPA Form 608, shall be inserted opposite the name of the employee in the column for "Remarks" on the pay roll covering the pay period during which the oath is taken. Such notation shall read: "Oath (date), affidavit (date)."

Preparation of PAY ROLL FOR ACCIDENT COMPENSATION, WPA Form 511

Local payments of accident compensation to nonadministrative employees of the State Work Projects Administration who have been injured in the line of duty and disabled as a result thereof shall be made as promptly as possible on *Pay Roll for Accident Compensation, WPA Form 511*. This form also shall be used for local payments of accident compensation to nonadministrative employees of other Federal agencies whose compensation claims are handled by the WPA Compensation Section by agreement.

Compensation Payments for Nonadministrative Employees.

The *Pay Roll for Accident Compensation, WPA Form 511*, shall be prepared for WPA nonadministrative employees by the Division of Finance from reports furnished by the State Compensation Officer. The reports shall be prepared on WPA Form 511 and shall be certified by the State Compensation Officer. Such reports shall be prepared on the basis of (1) claims submitted by injured employees on *Claim for Compensation on Account of Injury, Compensation Form CA-4*, or *Claim for Continuance of Compensation on Account of Disability, Compensation Form CA-8*, and (2) compensation time reports submitted by project timekeepers.

Use of WPA Form 511.

In those cases where the compensation claims of nonadministrative employees of other Federal agencies are handled by the WPA Compensation Section, a person designated by the agency will prepare WPA Form 511 and submit it to the State Compensation Officer for certification and processing.

Federal Agency Employee Compensation.

Following are instructions relating to (1) the preparation of WPA Form 511, (2) the verification and certification of WPA Form 511 pay rolls, and (3) requirements in case of prior indebtedness of the employee due to previous overpayments.

Instructions on Preparation of WPA Form 511.

Federal Works Agency WPA Form 511 (Revised) Form Approved by Comptroller General, U. S. July 1, 1938														PAY ROLL FOR ACCIDENT COMPENSATION										D. O. voucher No. _____	
FEDERAL WORKS AGENCY Agency <u>WORK PROJECTS ADMINISTRATION</u>														Appropriation: _____ (Symbol) (Title)										Page No. _____	
(State)														(Official project No.) (Work project No.) (Type of work symbol) (Location symbol)										D. O. symbol No. _____	
(District) (County)																								PAID BY _____ (For use of Paying Officer)	
Period from _____ to _____, inclusive.														Pay roll No. _____											
Line No.	Name and address of employee	Sex, M. or F.	Identification No.	Accident occurred on project No.	Date	Period compensated for From To (inclusive)	Total number of days	Standard monthly wage	Gross amount	Deductions	Net amount paid	Check No. and date drawn on Treasurer of U. S.	Remarks	Line No.											
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)												
1														1											
15														15											
16														16											
Totals for this page,																									

Account verified; correct for \$ _____ by _____ (Signature or initials) _____

I certify that the persons whose names appear on this pay roll, in _____ pages, are entitled to compensation for injuries sustained in performance of duty under conditions of employment as prescribed by Executive Orders and Regulations; that it has been found from the facts that they are severally entitled to compensation at the rate and in the amount stated herein; that the disability has continued for the period paid on this roll; and that the rates of pay of the said persons are respectively correct.

*Approved for \$ _____ (SIGN ORIGINAL ONLY) * _____ (Signature) _____ (Official title)

*This certificate must be made by the certifying officer designated by the agency named. If the ability to certify and authority to approve are combined in one person, one signature only is necessary; otherwise, the approving officer will sign in the blank space "Approved for \$ _____" and over his official title.

Preparation of WPA Form 511.—Entries in the heading and columns of WPA Form 511 shall be made in accordance with the following instructions:

—Heading.

Heading.—General instructions relating to the preparation of pay roll headings are set forth on page 4.2.023. If a pay roll on WPA Form 511 includes employees from several local administrative areas, the word "State-wide" shall be entered on the line provided for the designation of the "District" and "County." If several periods of disability are included on the pay roll, the words "Various periods" shall be entered in the space provided for "Period from." Pay rolls on WPA Form 511 shall be numbered in the regular pay roll series.

—Columnar.

Column 1.—Enter the full name of each employee (given name, middle initial, if any, and surname) and his complete mailing address.

Columns 2 and 3.—Enter the sex and identification number of each employee.

Columns 4 and 5.—Enter the number of the work project on which the accident occurred and the date on which it occurred.

Columns 6 and 7.—Enter the inclusive dates of the period for which compensation is to be paid locally on this pay roll. The period compensated for shall not be in excess of the period of compensation claimed on the Compensation Forms CA-4 and CA-8.

Column 8.—Enter the total number of days for which compensation is to be paid which shall equal the full number of calendar days in the period shown in columns 6 and 7 (except that an employee entitled to compensation for the 28th day of February shall receive 3 days' compensation, and the total entered in column 8 shall include 3 days for February 28; during leap year, the total entered in column 8 shall include 2 days for February 29). The total number of days entered in this column shall not exceed 30, and shall not include the 30-day waiting period.

Column 9.—The standard monthly wage to be entered in column 9 is the basic monthly rate applicable to the classification to which the employee was assigned on the date of the injury. In all cases, this amount shall be expressed in terms of a standard 30-day month, irrespective of the number of days the injured employee worked or would have worked during the month of the injury. (See paragraph 65, sections B, C, and D, Rules and Regulations No. 1, U. S. Employees' Compensation Commission.)

Column 10.—The gross amount to be entered in column 10 shall be computed on the basis of the standard monthly wage as shown in column 9, and the total number of days as shown in column 8. The daily rate for accident compensation payments shall be one-thirtieth of the standard monthly compensation rate.

Column 11.—Pay roll deductions shall be shown as provided on page 4.2.044.

Column 12.—Enter the net amount to be paid the employee determined by subtracting the amount in column 11, if any, from the gross amount in column 10.

Column 13.—Leave blank.

Column 14.—All deductions shall be explained fully in this column, or elsewhere on the same sheet and referred to in this column (see page 4.2.044).

**Verification
and
Certification.**

Verification and Certification.—The completed pay roll shall be checked in detail against the memorandum report submitted by the State Compensation Officer; and, if found to be correct, it shall be sorted in accordance with the instructions contained on page 4.2.035 and transmitted to the State Compensation Officer for certification. The State Compensation Officer shall certify the pay roll on the line entitled "Sign original only" and shall return the pay roll to the payroll office of the Division of Finance for the signature of an authorized certifying officer below the line entitled "Approved for \$___." The Division of Finance shall prepare the necessary transmittal documents (Treasury Form D-53 and Standard Form 1064), and shall transmit the certified pay roll to the Treasury State Accounts Office.

**Final Check
by State
Compensation
Officer.**

Before the pay roll is certified, the State Compensation Officer shall make certain that the payments do not:

1. Include the waiting period of 3 days (see paragraph 60, section B, Regulation No. 1, United States Employees' Compensation Commission)
2. Exceed two-thirds of the employee's regular monthly wage and, in no case, exceed \$50 per month
3. Exceed in any case, the first 30 days of compensation

4. Exceed the period of compensation the employee has claimed on Compensation Form CA-4 or Compensation Form CA-8
5. Include payment for the 31st day of a month

If the authority to certify compensation pay rolls has been delegated to a local Compensation Officer, the functions and responsibilities prescribed herein for the State Compensation Officer shall apply in every respect to the local Compensation Officer.

Delegation of
Certifying
Authority.

In cases where the *Pay Roll for Accident Compensation*, WPA Form 511, is prepared by another Federal agency whose compensation claims are being handled by the WPA Compensation Section, the following certificate shall be stamped or typed in the lower left corner of each sheet of the pay roll and signed by a designated representative of the agency:

Special
Certification
Federal
Agency
Projects.

"I hereby certify that the employee(s) listed herein was (were) not carried on the regular pay roll for the period for which compensation payments are claimed.

(Signature) _____

(Title) _____"

Overpayments.—In the event an employee receiving accident compensation is indebted to the United States Government as a result of a previous overpayment, either from project or compensation funds, the following procedure shall be observed:

Deductions for
Prior
Indebtedness.

1. When the amount of the overpayment is equal to, or less than, the amount of compensation payable locally and local payments of compensation have not been completed, the total amount of the overpayment shall be deducted from the first compensation pay roll (or pay rolls) issued for the injured employee. A complete account of the facts requiring such an adjustment, together with a statement that an adjustment has been made in the case, shall be sent by the State Compensation Officer to the United States Employees' Compensation Commission, Washington, D. C. This statement shall include a complete citation to the disbursing voucher through which the adjustment was made and a copy of the *Schedule of Voucher Deductions*, Standard Form 1096, if one was prepared.
2. When the amount of the overpayment exceeds the amount of compensation payable locally, or when all local payments of compensation have been effected, an accurate statement of the circumstances, including a complete citation to the disbursing voucher(s) on which the overpayment occurred shall be sent immediately by the State Compensation Officer to the United States Employees' Compensation Commission, Washington, D. C., with a request that the amount of the overpayment be deducted from subsequent compensation payments made to the employee, and that a check for the overpayment be drawn in favor of the Treasurer of the United States and transmitted to the Treasury State Disbursing Officer for deposit to the credit of the appropriation debited in error.

—Indebtedness
Equal or Less
Than
Compensation.

—Indebtedness
Greater Than
Compensation.

Preparation of Pay Rolls for Appointive Employees on Standard Form 1013

Standard
Form 1013.

—Use.

Pay rolls for appointive employees charged to administrative expense or to the supply fund shall be prepared semimonthly on *Pay Roll for Personal Services—Employees on Annual Salary Basis*, Standard Form 1013, from the individual earnings records maintained on WPA Form 507b (see page 4.2.013). Separate pay rolls shall be prepared on Standard Form 1013 for appointive employees charged to (1) administrative expense and (2) the Supply Fund Account. Appointive employees of the supply fund general-service and direct-service activities shall be grouped separately on the pay roll and each group shall be subtotaled.

—Salary
Month.

The salary month for all appointive employees is the calendar month. Pay rolls covering appointive employees shall be prepared and processed in a manner which will enable delivery of checks to appointive employees on the 15th day and the last day of the month or the next work day immediately following, in the event such days fall on Sundays or holidays.

—Preparation.

Following are instructions relating to the preparation of the heading of Standard Form 1013, to the columnar entries required, and to the entries required on the reverse of the form.

— —Heading
Entries.

Preparation of Heading of Standard Form 1013.—The entry in the space provided for "Page No." shall show the number of the page and the number of pages contained in the pay roll; e.g., "1 of 3 pages." Other entries in the heading shall be made as follows:

Department or Establishment.—Enter "Federal Works Agency—Work Projects Administration."

Bureau, Division, or Offices.—Enter the name of the State. If the payroll is for a local office only, enter also the administrative symbol or number designating such local office.

Location.—If a State office or State-wide pay roll, enter the name of the town or city in which the State office is situated. If a local office pay roll, enter the name of the town or city in which the local office is situated.

Name and Designation of Disbursing Officer.—Enter the name, title, and symbol of the Treasury State Disbursing Clerk.

Period.—First day through the 15th day or 16th day through the last day of the appropriate month.

— —Columnar
Entries.

Columnar Entries Required on Standard Form 1013.—Columnar entries on Standard Form 1013 shall be made as follows:

Name, Grade, etc.—Enter the name, ACS grade, classification title, and annual salary of the employee. In the event that travel identification designations are added to the grades of appointive employees pursuant to instructions contained in volume 1 of the Manual of Rules and Regulations, page 1.6.016, such designations shall be indicated on the pay roll by suffixing the travel identification symbol to the appropriate ACS grade.

Names of employees charged to administrative expense shall be grouped on Standard Form 1013 by administrative divisions and sections thereof to facilitate the preparation of *Monthly Report of Employment and Earnings of Administrative Personnel*, WPA Form 718. To further facilitate the preparation of WPA Form 718, the names of employees on annual leave who are to be terminated at the expiration of their accrued annual leave may be grouped separately.

Within the groups specified above, names of employees shall be grouped by ACS grade, running from the highest to the lowest grade. Within the grades, names shall be listed alphabetically by surname but placed on the payroll with the Christian name first, middle initials, if any, and the surname last.

Gross Amount Earned.—Enter the semimonthly rate of pay less any deductions for nonpay status.

Deductions.—"Retirement" deductions shall be shown only for those employees who have acquired civil service status through previous employment by the Federal Government and who are contributing to the retirement fund for Federal civil service employees.

"Other" deductions shall be shown only where pay roll deductions are made because of indebtedness to the Federal Government (see pages 4.2.044 and 4.2.045).

of deductions for nonpay status, the date and number of hours involved shall be shown. Other information to be shown is as follows:

New Appointees.—Give date of appointment, date of entrance on duty, and date of oath of office or allegiance.

Reclassifications.—Give date of administrative action and date of entrance on duty under new classification.

Transfers of Official Station.—Give date of administrative authorization, date of transfer, names of the previous and new official stations, and a citation to the disbursing voucher on which last payment of salary was made.

Transfers From Other Federal Agencies.—Give date of administrative authorization, date of transfer, date of entrance on duty, date of oath of office or allegiance, name of Federal agency from which transferred, and citation to the disbursing voucher on which last payment of salary was made.

Terminations.—Give effective date of resignation or date on which services are to be terminated.

The totals of the entries in the columns entitled "Gross amount earned," "Deductions," and "Net amount paid" shall be entered just below line 30 on the face of each page of the pay roll. Page totals shall be summarized on the last page of the pay roll.

— Reverse
Side Entries.

Entries Required on Reverse Side of Standard Form 1013.—Spaces are provided on the reverse side of Standard Form 1013 for showing the pay roll number ("Bureau No.") and the same information as is shown in the heading of the form.

The total amount of the pay roll shall be entered (1) in the space provided immediately below the "Paid by" block, (2) on the line "Account verified; correct for," and (3) on the line "Approved for."

Instructions relating to the signatures and certification statements required on pay rolls are set forth on page 4.2.035.

The project symbol shall be shown in the space provided. The appropriation or expenditure account title and symbol shall be entered in the column entitled "Appropriation title."

— Payments for
Annual Leave
During Military or Naval
Service.

Payments for Annual Leave During Military or Naval Service.—An employee who elects to receive payment for accumulated and current accrued annual leave due him when ordered into the military or naval forces shall be continued on a semimonthly pay roll until his leave has expired. When such employees are removed from the pay roll, there shall be shown as "Remarks" on the last pay roll on which each such employee appears in active pay status the following explanation: "Entering leave without pay status due to active military or naval service." The explanation also shall include the effective date on which such leave without pay status begins.

— Supplemental Pay
Roll.

Such payments due an employee who has already been ordered to duty shall be made in a lump sum on a supplemental pay roll, provided that the date on which the accumulated or accrued current annual leave is exhausted is prior to the date on which the pay roll is prepared. When such supplementary pay rolls are prepared there shall be shown as "Remarks" the following explanation: "Payment of accumulated and accrued annual leave under Public Law 202, 77th Congress. Last prior salary payment made on P. R. No. ____ D. O. No. ____, paid (date). Employee ordered to report for active duty on (date)."

When an employee is reinstated to active duty with the State Administration, the first pay roll reflecting such reinstatement shall bear a reference to the last pay roll on which the employee appeared and the explanation, "Return to active duty following leave without pay due to active military service."

— Appropriation Chargeable.

Payments for such accumulated and current accrued annual leave due an employee are chargeable to the appropriation for the fiscal year during which the leave is granted. The period of payment to be shown on the pay roll shall begin with the date following the last day on which the employee appeared in active pay status.

Verification, Certification, and Sorting of Pay Rolls

Instructions relating to the verification, certification, and sorting of pay rolls for distribution are as follows.

Verification of Pay Roll.—After the pay roll has been prepared, it shall be checked with the time report (or earnings record in the case of appointive employees) to make certain that all entries have been transcribed correctly. Additional instructions relating to the verification of *Pay Roll for Accident Compensation*, WPA Form 511, are set forth on page 4.2.030.

Verification
of Pay Rolls.

After the verification, the total amount of the pay roll shall be entered on the line entitled "Account verified; correct for \$____," and the person making the verification shall sign his name or initials in the space provided. The total amount of the pay roll also shall be entered on the line entitled "Approved for," and the total number of pages contained in the pay roll shall be entered in the space provided in the certificate.

Amount
Verified.

In the case of pay rolls prepared on WPA Forms 504 and 509 for employees quartered in work camps, where only one official project and one appropriation or expenditure account is involved, the amount certified for payment shall be the net amount; i.e., the gross amount earned less subsistence deductions. If the subsistence deductions are to be credited to another official project under the same or a different appropriation or expenditure account, the pay roll shall be certified in the gross amount earned. In such cases, the pay roll shall be accompanied by *Schedule of Voucher Deductions*, Standard Form 1096, when submitted to the Treasury State Accounts Office. Instructions relating to the preparation of Standard Form 1096 are set forth on page 4.2.075.

Amount
Verified in
Cases of
Work Camps.

Certification of Pay Roll.—The certification of the pay roll shall be accomplished by a properly authorized certifying officer signing the completed certificate on the original sheet of the last page of the pay roll. The name and title of the certifying officer shall be typed on all original and memorandum sheets of the pay roll.

Signature of
Certifying
Officer.

If the authority to approve and certify the pay roll is combined in one person, only one signature is required in the certification of the pay roll. However, if the certifying officer does not have authority to approve, then a duly authorized approving officer shall sign in the space immediately below the line entitled "Approved for." The name and title of the approving officer also shall be typed on all original and memorandum sheets of the pay roll.

Dual
Signatures.

In those instances where the certifying officer is not qualified to certify that the services included in the pay roll have been performed under his supervision, the words "under my supervision" may be deleted from the certificate.

Deletion
"Under My
Supervision."

Two certifications are required on each *Pay Roll for Accident Compensation*, WPA Form 511; namely, the certification of the State Compensation Officer and that of another properly authorized certifying officer attached to the State Division of Finance (see page 4.2.030).

Dual
Certification
Compensation
Pay Rolls.

Certification statements required on pay rolls in addition to the printed provisions on the pay roll forms are as follows:

Additional
Certification.

On Standard Form 1013 Pay Rolls: "I further certify that no employee whose name appears on this pay roll or voucher was transferred at a salary higher than that received in the department or establishment from which transferred, except upon the approval of the President as noted herein, and that no employee so transferred has received an increase in salary within six months after the date of such transfer."

—Standard
Form 1013
Pay Rolls.

—Intervening
Period Pay
Rolls.

On Project Pay Rolls for "Short Pay Periods" When Pay Roll Months Are Restaggered: "This pay roll is issued for the purpose of rearranging the pay periods for this group of employees and covers the time intervening between the old and new periods. The last preceding pay roll covered the period from _____ to _____. The next succeeding pay roll period will cover the period from _____ to _____."

Sorting of
Project
Pay Rolls.

Sorting of Pay Roll.—All pay rolls prepared on WPA Forms 503, 504, 509, and 511 shall be arranged for submission by fastening the original sheets together with clips, face upward, with the last page (certification sheet) on top, and the other original sheets arranged in reverse numerical order. A four-page project pay roll, therefore, shall be arranged with page 4 on the top, followed by pages 3, 2, and 1 in that order. Memorandum sheets of the pay roll shall be similarly arranged.

Combined
Project
Pay Rolls
Order.

Combined pay rolls including WPA Forms 503, 504, and/or 509, as provided on page 4.2.037, shall be arranged so that the last page of the pay roll is prepared on WPA Form 509 if project supervisory employees are included.

Sorting
Standard Form
1013 Pay Rolls.

Pay rolls on Standard Form 1013 shall be arranged for submission by fastening the original sheets together, face upward, with page 1 on top and the last page (certification sheet) on the bottom. A four-page pay roll on Standard Form 1013, therefore, shall be arranged with page 1 on top, followed by pages 2, 3, and 4 in that order.

Combined Project Pay Rolls

Where two or more classes of employees are assigned to the same project and the same pay roll month is applicable to all, a combined pay roll may be prepared which includes employees appropriately listed on WPA Forms 503, 504, and 509. The maximum number of names to be listed on each such combined pay roll shall be determined by agreement between the State Division of Finance and the Treasury State Accounts Office.

Use of
Combined
Project
Pay Rolls.

The pages of a combined pay roll shall be numbered consecutively and shall be arranged, where project supervisory employees are included, so that the WPA Form 509 is the last page of the pay roll and, therefore, the page on which the pay roll certification is made.

Page
Numbering
on Combined
Pay Rolls.

The last page of such a combined pay roll also shall contain a summary of (1) the number of names, (2) the total hours worked by project wage employees, and (3) the total earnings segregated between certified and noncertified employees appearing on each type of pay roll. An example of such a summary would be as follows:

Summary of
Combined
Pay Rolls.

WPA Form	Page numbers	Number of names	Certified		Noncertified		Total amount paid
			Hours	Total earnings	Hours	Total earnings	
503 509	1 through 4 5 and 6	84 2	5450	\$2,200	120	\$85 150	\$2,285 150
		86	5450	\$2,200	120	\$235	\$2,435

If the combined pay roll includes employees quartered in work camps for whom subsistence deductions are made, the summary shall include, for the combined pages on which such employees are listed, the amounts of the subsistence deductions. If only one official project and one appropriation or expenditure account are involved, the amounts of subsistence deductions shall not be included in the listings of "Total earnings" and "Total amount paid." If the subsistence deductions are to be credited to another official project, the amounts shall be included in the listings of "Total earnings" and "Total amount paid" (see page 4.2.044).

Special
Summary in
Case of Work
Camp Pay Rolls.

Supplementary and Supplementary Adjustment Pay Rolls

Pay Roll
Adjustments
for Omissions
or Errors.

Pay rolls prepared for employees whose names were omitted from the regular pay rolls on which they normally should have appeared shall be known as "supplementary" pay rolls. Pay rolls prepared for employees who were underpaid on the regular pay rolls on which they appeared shall be known as "supplementary adjustment" pay rolls. Instructions relating to the preparation of such pay rolls are as follows.

Supplementary
Pay Rolls.

Supplementary Pay Rolls.—Each supplementary pay roll shall be stamped "Supplementary." If the supplementary pay roll pertains to only one project, the heading of the pay roll form shall be prepared in the usual manner. Reference shall be made on the supplementary pay roll to the pay roll being supplemented, including a showing of (1) the WPA serial number, (2) the Disbursing Clerk's name, title, and symbol, (3) the disbursing voucher number, and (4) the pay period during which the services were performed.

—Covering Two
or More
Projects.

In cases where the supplementary pay roll covers more than one project, the following data only shall be shown in the heading: (1) pay roll number, (2) page number, (3) State, (4) district or other local administrative area, (5) county, and (6) the name of the Disbursing Clerk. The names of employees included on the pay roll shall be grouped by work projects, and at least two lines shall be allowed between each grouping. Immediately above each grouping there shall be shown in the column entitled "Name of employee" (1) the official project number, (2) the work project number, (3) an abbreviated description and location of the project, (4) WPA serial number, (5) the Disbursing Clerk's name, title, and symbol, (6) the disbursing voucher number on the regular pay roll, and (7) the pay period during which the services were performed.

Supplementary
Adjustment
Pay Roll
Explanation.

Supplementary Adjustment Pay Rolls.—Supplementary adjustment pay rolls shall be prepared in the same manner as provided above for supplementary pay rolls and, in addition, shall include a statement setting forth (1) the exact time each employee was in pay status during the period covered by the regular pay roll, (2) the period for which payment is being made on the supplementary adjustment pay roll, and (3) the reason why correct payment was not made on the regular pay roll.

—Explanation
Not Repeated.

If the same explanation applies to all employees on the supplementary adjustment pay roll or to all employees in one grouping, the explanation need not be repeated for each employee to whom it applies.

Summary.

A summary shall be prepared on the last page of each supplementary and each supplementary adjustment pay roll which will show the amounts chargeable to each official project, work project, and appropriation or expenditure account represented in the pay roll.

Submission and Return of Pay Rolls

Instructions relating to the submission of pay rolls prepared (1) on WPA Forms 503, 504, and 509, (2) on WPA Form 511, and (3) on Standard Form 1013 are set forth in the following items. Each pay roll shall be accompanied by *Voucher Distribution Statement*, WPA Form 518, and shall be listed on a current *Schedule of Disbursements*, Standard Form 1064, when submitted to the Treasury State Accounts Office (see pages 4.2.071 and 4.2.073).

Submission
of Pay Rolls.

1. *Submission of Pay Rolls, WPA Forms 503, 504, and 509.*—WPA Forms 503, 504, and 509 pay rolls shall be prepared in an original and two copies and routed as follows:

—WPA Forms
503, 504, and
509.

Original	}	Treasury State Accounts Office
First copy		
Second copy		

2. *Submission of Pay Rolls, WPA Form 511.*—WPA Form 511 pay rolls prepared by the WPA Division of Finance shall be prepared in an original and three copies and routed as follows:

—WPA Form
511.

Original	}	Treasury State Accounts Office
First copy		
Second copy		
Third copy		State Compensation Officer

When WPA Form 511 is prepared by another Federal agency for which compensation claims are handled by the WPA Compensation Section, an additional copy shall be prepared and retained by the agency.

3. *Submission of Pay Rolls, Standard Form 1013.*—Standard Form 1013 pay rolls shall be prepared in an original and four copies and routed as follows:

—Standard
Form 1013.

Original	}	Treasury State Accounts Office
First copy		
Fourth copy		
Second copy		Division of Finance, Washington, D. C.
Third copy		Retained by State Division of Finance

A "paid copy" of the pay roll containing reference to the D. O. voucher number will be returned by the Treasury State Accounts Office. It shall be checked with the time sheet from which it was prepared. If any adjustments were made in the "paid" pay roll by the Treasury State Accounts Office, the appropriate records of the State Division of Finance shall be corrected accordingly. The D. O. voucher number shall be inserted, in black, on the time report before this document is filed.

—Check of
"Paid Copy"
With Time
Report.

Execution of Standard Form 1055.—When Standard Form 1055 is executed by a legal representative of the estate of a decedent or an incompetent, the following evidence shall be furnished:

Execution of
Standard
Form 1055.

1. A certified copy of the order of the court appointing said representative, showing thereon the signature of the officer of the court issuing said letters, seal of issuing court, and certificate to the effect that the papers are still in full force and effect, if more than 1 year old.
2. Evidence of total amount for which claim is made, including any amounts due and unpaid, and the amounts of uncashed checks, if any, in favor of the deceased, shall be shown in section 3 of Standard Form 1055. An identifying description of said checks and their amounts shall be shown in section 4 of the form.
3. If an administrator, executor, guardian, or other fiduciary has been appointed, section 5 and section 6(j) of Standard Form 1055 shall be completed as indicated thereon, and the balance of section 6 and the affidavit of corroborating witnesses shall be omitted.

—Attached
Court Order.

—Total
Amount of
Claim.

—Certifica-
tion Where
Fiduciary Has
Been Appointed.

(f) If the intestate left a surviving widow, husband, child, or child of a deceased child, enter below the name of each and relationship to the intestate, together with the name of deceased child of the intestate who was the parent of surviving grandchildren.

Name of survivor	Address	Relationship to intestate

(g) If the intestate is survived by parents, enter below the name of each; if one parent is deceased, so state; if the surviving father has abandoned the support of his family, so state.

Name of survivor	Address	Relationship to intestate

(h) If the intestate left a brother or sister of the whole or half blood, or child of a deceased brother or sister of the whole or half blood, enter below the name of each and relationship to the intestate, together with the name of deceased brother or sister of the intestate of the whole or half blood who was the parent of surviving nieces and nephews.

Name of survivor	Address	Relationship to intestate

(i) Have you received the benefit of any exemption or allowance from the estate of the deceased, and if so, to what extent?

(j) State any additional facts on which you base your claim to any amount or amounts found due:

(Signature by mark must be witnessed)

(Signature of applicant)

(Signature by mark must be witnessed)

(Signature of applicant)

Also personally appeared before me _____ and _____

both of _____, county of _____, State of _____

who, being duly sworn, say that they were well acquainted with the above-named _____ (Name of decedent or incompetent)

and with _____ family and affairs; that they are well acquainted with _____ (His or Her)

the applicant herein; that they have read the statements made by the applicant in the foregoing affidavit and that such statements are true to the best of their knowledge and belief.

(Sign here)

(Signatures by mark must be witnessed)

(Sign here)

Subscribed and sworn to before me by applicant and corroborating witnesses at _____

this _____ day of _____, 19 _____

[SEAL]

Notary Public.

READ CAREFULLY

Amounts due to the estates of deceased creditors of the United States are payable primarily to the executors or administrators of the estates of such creditors. In each such case a short certificate of letters testamentary or of administration, if issued, with a showing whether still in force and effect, and this application signed by the executor or administrator, shall be submitted to the proper official.

If an executor or administrator has not been and will not be appointed and an amount not in excess of \$500 is due the estate of a deceased creditor of the United States, the amount due may be paid to the person or persons who under the laws of the domicile of the decedent or an applicable Federal statute would be entitled to receive the money if administration were had. In such case this form of application should be executed by such person or persons and submitted to the proper official.

In case of an incompetent creditor, a short certificate showing the appointment and qualification of a guardian or committee of the estate of the incompetent, whether bond, if required, has been given, and whether appointment is still in force and effect, and application on this form for the payment of the sum or sums from the United States, signed by the guardian or committee, shall be submitted to the proper official.

Payments to be made on this form are for the convenience and accommodation of the claimants and the burden of proving the existence of the conditions under which such payments may be made rests upon them.

—Certification Where No Fiduciary Has Been Appointed.

4. If no fiduciary has been appointed, section 6(a to i) and the affidavit of corroborating witnesses shall be completed. (The affidavit of corroborating witnesses shall be executed by two disinterested parties not relatives of the applicant.)

Documents Required in Support of Claim.

Documents Required in Support of Claims.—The following documents shall support Standard Form 1055.

Certificate of Registration of Death.

1. *Certificate of Registration of Death.*—(In deceased cases.) This certificate will be furnished free of charge, upon request, by a State Department of Health or other department of State or local government responsible for such records. Blank certificates for the purpose shall be supplied by the Work Projects Administration. The form of such certificate shall be as follows:

Certificate of Registration of Death

State of _____

Registration No. _____

Date of filing _____

This is to certify that there is on file with this Department a death record showing that:

Name _____

Died _____ Cause of death _____
(Date) (Hour)

Name of wife/husband _____

THIS IS NOT A CERTIFIED COPY of the complete death certificate, but may be used as official notice of the date, time, and cause of death.

Dated at _____ (Department)

this _____ day of _____ 194 _____
(SEAL) (Title)

—Supplementary Pay Roll or Voucher.

2. *Supplementary Pay Roll or Voucher.*—This document shall be a properly certified and completed supplementary pay roll or voucher, if payment has not been made to the deceased or incompetent person.

—Items To Be Covered by Supplementary Pay Roll.

If claim is made for unpaid salary or wages, the pay roll shall contain complete citation by Disbursing Clerk's name, symbol, voucher number, and accounting period, to the regular pay roll on which the person would have been paid had he rendered services for the full pay period, together with all information necessary to verify the computation of the amount due, such as the exact date and hour of injury, the number of hours assigned for the pay period, the wage rate for the pay period, the number of days in pay status, and the number of hours each day.

—Items To Be Covered by Supplementary Voucher.

If claim is made on Standard Form 1034 or Standard Form 1012 for an unpaid amount due, and adequate papers supporting the voucher are available, the voucher, if not signed by the payee prior to the time of incompetency or death, should be signed by the legal representative of such person.

Information Required on Uncashed Checks.

3. *Information Required Where There Are Uncashed Checks in Favor of Deceased or Incompetent Persons.*—If a check has been drawn to the order of the deceased or incompetent person and it has not been cashed by the payee, an administrative certificate should be prepared showing the number of days and hours worked each day, or the goods or articles furnished or services performed; check number, date, and amount; the Disbursing Clerk's

name, symbol number, official project number, and the number of the voucher of the Disbursing Office on which the check was drawn; and the accounting period and appropriation chargeable. If there is any overpayment in the payee's account or any other reason why the entire amount of the check is not due, a statement should be furnished explaining the circumstances.

Uncashed checks payable to a deceased or incompetent employee or creditor shall be forwarded to the Claims Division of the General Accounting Office, Washington, D. C., by the Treasury Disbursing Clerks, in accordance with S. D. O. Letter No. 167 dated May 16, 1936, and information concerning the date the check was forwarded to the General Accounting Office should be included in the files supporting Standard Form 1055.

—Disposition
of Uncashed
Checks.

4. *Signature by Mark.*—Claimant's signature by mark on Standard Form 1055 shall be witnessed by two disinterested parties.

—Witnessing
of Mark.

5. *Certification of Names.*—If either the name of the deceased or incompetent person, or the name of the claimant is shown spelled more than one way on supporting papers, an administrative certificate shall be furnished stating that the names refer to one and the same person, if such is the case. Also, the certificate should be furnished if the name of the deceased or incompetent person as shown on the check is not identical with that shown on supporting papers.

—Certification
on Conflict in
Name Spelling.

6. *Expiration Date of Notary Seals.*—The expiration date of the notary's commission or the term of office of the justice of the peace shall be shown if required by the laws of the State.

—Expiration
Date of Notary's
Commission.

7. *Funeral Expenses.*—If the deceased died intestate and no administrator has been appointed and the funeral expenses have been paid to the undertaker, the receipted, itemized bill of the undertaker is required, showing the cost of each item, or, in lieu thereof, a waiver of all claims against the United States for any amounts due the deceased, executed by the undertaker. If the funeral bill has not been paid, the amount due the deceased may not be paid to any other person without a waiver by the undertaker.

Funeral
Expenses.
—Undertaker's
Itemized Bill.

If the funeral expenses have been paid by a person or persons other than the applicant on Standard Form 1055, such person or persons should execute a waiver of all claims against the United States in favor of the applicant and the receipted, itemized bill of the undertaker shall be attached to Standard Form 1055.

—Waiver by
Person Paying
Bill.

Funeral bills should show to whom rendered and the name of the deceased. If payment was made by other than the party to whom bill was rendered, the receipted bill should show from whom payment was received.

—Information
on Bill.

When the funeral expenses have been paid by a welfare organization, or by any State or political subdivision, such organization, State, or political subdivision should execute the above-mentioned waiver in favor of the applicant, and the receipted, itemized bill of the undertaker shall be attached.

—Paid by
Public or
Welfare
Agency.

8. *Interment Expenses.*—If the interment expenses are not included in the funeral bill and have been paid, the receipted, itemized bill is required, or, in lieu thereof, a waiver of all claims against the United States for any amounts due the deceased in favor of the applicant, executed by the person or persons performing such services.

Burial Expense.
—Itemized
Bills or
Waivers.

9. *Final Illness Expenses.*—If the State laws provide that final illness expenses of a deceased person, such as medicines, hospitalization, and professional services are preferred claims and such expenses have been paid, the receipted, itemized bills are required, or, in lieu thereof, waivers of all claims against the United States for any amounts due the deceased in favor of the claimant, executed by the person or persons rendering such services.

Final Illness
Expense.
—Itemized
Bills or
Waivers.

Pay Roll Deductions in Liquidation of Indebtedness to Federal Government

Pay Roll
Deductions for
Indebtedness.

Pay roll deductions in liquidation of an indebtedness to the Federal Government shall be shown on the pay roll in accordance with the following instructions. All such pay roll deductions shall be fully explained on the pay roll, either in the "Remarks" column or in a footnote which is referred to in the "Remarks" column.

Credit
Deductions to
Same Official
Project.

Deduction To Be Credited to Same Official Project and Expenditure Account.—In cases where the deduction is to be credited to the same official project and expenditure account to which the pay roll is charged, the amount of the deduction shall be shown (1) on WPA Forms 509 and 511 and Standard Form 1013 in the column provided for this purpose, and (2) on WPA Forms 503 and 504 in the "Remarks" column. The amount of the deduction shall be subtracted from the amount otherwise payable, and the remainder shall be entered in the "Amount paid" column of WPA Forms 503, 504, 509, or 511, or Standard Form 1013 as the net amount to which the payee is entitled.

—Explanation.

The explanation of the deduction shall include (1) the reason for the deduction, and (2) a citation, in cases of previous overpayments, to the voucher on which the overpayment was made. The citation shall include the Disbursing Office voucher number, the name, title, and symbol of the Disbursing Clerk, and the date on which the voucher was paid.

—Deductions
Pertaining to
Compensation.

If the deduction pertains to compensation, the State Compensation Officer shall be advised of the amount of the deduction, the name of the employee concerned, the pay roll number, the reason for the deduction, and any other information which will enable the State Compensation Officer to make a complete record of the deduction.

Credit
Deductions
to Different
Official
Project.

Deduction To Be Credited to Different Official Project and Expenditure Account.—In cases where the deduction is to be covered into miscellaneous receipts or credited to a different official project and expenditure account than to which the pay roll is charged, the amount of the deduction shall be shown on the line immediately below the normal earnings record of the employee and shall be made payable to the United States Treasury. A sample of the entries as they would appear in the affected columns on a WPA Form 509 pay roll is set forth below:

Name of employee (2)	Gross amount earned (9)	Net amount paid (11)
John Doe	\$45	\$40
(Address)		
United States Treasury		5

—Explanation.

The explanation of the deduction in such cases shall be the same as that prescribed above, and there shall be shown in addition the appropriation or expenditure account, official project, and work project to be credited.

—Scheduled on
Standard
Form 1096.

Pay rolls including deductions of this type shall be accompanied by *Schedule of Voucher Deductions*, Standard Form 1096, when submitted to the Treasury State Accounts Office (see page 4.2.075).

When deductions are made representing jury fees collected in accordance with the procedure set forth in volume 1 of the Manual of Rules and Regulations, page 1.5.067, a jury-duty certificate signed by the court clerk shall be submitted with the pay roll.

—Deductions
Pertaining to
Compensation.

When pay roll deductions are made to cover overpayments made by the United States Employees' Compensation Commission or other Federal agencies, the agency which made the overpayment will advise the State Work Projects Administration of the proper appropriation or fund to be credited and the other identifying information to be shown on the pay roll.

Use and Preparation of INDIVIDUAL RECORD OF INDEBTEDNESS, WPA Form 514

Before passing any pay roll or other voucher for payment, it is the responsibility of the Division of Finance to determine, from the records available to the division, that the payee is not indebted to the Federal Government or, if indebted, that satisfactory arrangements have been made to liquidate the indebtedness. Individuals may become indebted to the Federal Government (1) as the result of overpayment or irregular payments on pay rolls or other vouchers, which includes certifying officers against whom exceptions are lodged by the General Accounting Office, and (2) through being adjudged financially liable for the loss of, or damage to, Government property.⁷

Responsibility
for
Determination
of
Indebtedness.

Records of the indebtedness of WPA employees shall be maintained on *Individual Record of Indebtedness*, WPA Form 514, which shall be attached to the employee's individual earnings record. This form also may be used to record an indebtedness resulting from an overpayment or irregular payment to the owner of equipment rented to the State Work Projects Administration when it has been arranged to liquidate the indebtedness by deductions from future amounts to be earned by the vendor. In such cases, the form shall be filed with the related documents.

Maintenance of
Record of
Indebtedness
on WPA Form
514.

[illegible]

Notice of the indebtedness of an individual to the Federal Government will be brought to the attention of the State Division of Finance (1) in reports of exceptions taken by the General Accounting Office, (2) on *Report of Survey, WPA Form 715*,⁷ (3) in notices from the Director of Finance, Washington, D. C., based on investigations made by the WPA Division of Investigation, or (4) in the examination of time reports or other records of earnings.

Document
Sources of
Indebtedness.

Upon notification or discovery of the indebtedness of an employee, the State Division of Finance shall prepare *Individual Record of Indebtedness*, WPA Form 514. Spaces are provided in the heading of WPA Form 514 for recording the name, address, and identification number of the debtor. Columnar entries in the upper part of the body of the form shall be made as follows:

Preparation of
WPA Form 514.

Type of Indebtedness.—Examples of types of indebtedness are "overpayment," "loss of Government property," etc.

Date.—Enter the date of the document referred to in the next column, "Document reference."

⁷See appendix A, item 2-7.

Document Reference.—Enter the number of the voucher on which the overpayment was made, or the serial number of the approved *Report of Survey*, WPA Form 715, or the case number if the indebtedness is the result of an investigation made by the WPA Division of Investigation.

Amount.—Enter the amount of the indebtedness.

Method of Liquidation.—Enter the administrative determination as to how the debt shall be liquidated; i.e., by pay roll or other voucher deductions (in full or in installments), or cash collections.

Where the indebtedness of an employee involves two or more vouchers, a separate line shall be used with respect to the indebtedness incurred by each voucher.

A record of the liquidation of the indebtedness shall be entered in the spaces provided in the lower part of the form. Each payment shall be recorded showing the date, the Disbursing Office voucher number on which payment was made, the reference to the document noted above requiring reimbursement, and the amount of the payment. Columns are provided to record the unpaid balance for each document involved in the indebtedness.

Recording
Indebtedness
Liquidation.

Where an employee is indebted to the Government on two or more counts, deductions or collections shall be applied with the object of liquidating one account completely before proceeding with the liquidation of another account.

Order of
Liquidation.

Where more space is required for document reference or payments made, the record shall be continued on the reverse side or on another card.

Treasury Liaison Unit

In most States the Treasury State Accounts Office has established a "Pay Roll Trouble Unit" for the purpose of expediting the payment of pay rolls. Similar units may be established by State Divisions of Finance. Where established, the unit shall be known as the "Treasury Liaison Unit."

Treasury
Liaison
Units.

Such Treasury Liaison Units should consist of one or more qualified employees, at least one of whom shall be designated as a certifying officer and authorized to make necessary corrections and clear other questions arising in the examination of pay rolls by the Treasury State Accounts Office. These units are expected to clear most of the questions arising in the examination of pay rolls which otherwise would necessitate the return of pay rolls to the State Work Projects Administration.

—Personnel.

Where the office of the State Division of Finance and the Treasury State Accounts Office are located in the same building, the personnel of the Treasury Liaison Unit may be located in the office of the State Division of Finance provided that the necessary close liaison may be maintained under such arrangement. Otherwise, and where the two offices are located in different buildings, it may be necessary to have the personnel of the Treasury Liaison Unit located in the Treasury State Accounts Office.

—Location.

PART V. DELIVERY OF PAY CHECKS

The Treasury State Disbursing Office is charged with the responsibility for the preparation of pay checks and for their delivery to payees. Pay checks ordinarily will be mailed to payees in window envelopes, the payee's name, address, and identification number being written on the check in such position as to be visible through the window section of the envelope.

Responsibility
for Check
Deliveries.

The Division of Finance is responsible for furnishing the Treasury State Disbursing Office with correct addresses of payees and for providing assistance where delivery is not effected or where a check is lost, stolen, or destroyed.

—WPA
Assistance.

Instructions relating to the procedure to be followed upon receipt of notice from the Treasury State Disbursing Office of the return of a check because of an incorrect address are set forth below. Instructions relating to an employee's claim for a check not received or a check which had been received but was lost, stolen, or destroyed are set forth on page 4.2.050.

—Instruction
References.

NOTICE OF CHECK RETURNED, Treasury Form 1664a

When a pay check is returned to the Treasury State Disbursing Office by postal authorities because of an incorrect address, the Disbursing Office will submit *Notice of Check Returned, Treasury Form 1664a*, in triplicate to the State Division of Finance.

Notice of
Check Return.

These notices shall be filed in alphabetical order by the Division of Finance, and immediate steps shall be taken to determine the employee's correct mailing address and to verify the propriety of the payment.

Action To Be
Taken on
Notice.

When the employee's correct address is secured and propriety of the payment has been verified, the payee's name and correct address shall be entered in the space provided and the appropriate block shall be checked. The form shall be signed by a representative of the Division of Finance who shall enter his title and the date of signature in the spaces provided. Upon completion, the original and one copy of the form shall be returned to the Treasury State Disbursing Office. The copy of the completed form which is retained by the Division of Finance shall be filed separately from the notices on which action has not been completed.

—Where
Correction Can
Be Made.

If the correct address of the payee cannot be determined, or if it is determined that the check was issued in error or that the employee is no longer entitled to the proceeds, the appropriate block shall be checked. Where cancellation of a check is requested, the reason for the request shall be given.

—Where
Correction
Cannot Be
Made.

<p><small>Form 1664-A (Revised) TREASURY DEPARTMENT Division of Disbursement</small></p>	<p>NOTICE OF CHECK RETURNED</p>		<p>Date _____</p>
<p>To:</p> <p>The check described hereon has been returned for the following reason:</p> <p>Please indicate the proper disposition.</p> <p>_____ <i>Disbursing Clerk.</i> U. S. Treasury—State Disbursing Office.</p>	<p>Payee: _____</p> <p>Address: _____</p>	<p>The check should be:</p> <p><input type="checkbox"/> Held—Whereabouts unknown.</p> <p><input type="checkbox"/> Canceled—Schedule herewith.</p> <p><input type="checkbox"/> Retailed to name and address below.</p>	<p>Check No. _____</p> <p>Date _____</p> <p>Amount, \$ _____</p> <p>Symbol No. _____</p> <p>D. O. vou. No. _____</p>
<div style="border: 1px solid black; height: 100px; width: 100%;"></div>		<p>To: Disbursing Clerk.</p> <p>The action indicated is authorized.</p> <p>_____ (Name)</p> <p>_____ (Title)</p> <p>_____ (Date)</p>	

Employee's Claim for Pay Check or Proceeds Thereof

Notice of
Nonreceipt,
Loss, Theft,
or Destruction
of Check,
Treasury Form
M-130.

Notice of Nonreceipt, Loss, Theft, or Destruction of Check, Treasury Form M-130, will be made available to project timekeepers for use in advising the pay roll office of the nonreceipt of pay checks; the loss, theft, or destruction of checks received; and to request the issuance of stop-payment orders.

—Use.

—Preparation
on Notification
of Loss.

Project employees shall be instructed to notify the project timekeeper promptly when a pay check is not received within 24 hours following the date on which it was due to be delivered. In such cases, the employee with the assistance of the project timekeeper shall immediately prepare Treasury Form M-130 in an original and three copies which shall be signed by the employee and the timekeeper. The timekeeper shall retain the third copy and transmit the original and two copies to the pay roll office. Upon receipt of such notification, the pay roll office shall enter the name of the payee, the check number, and the amount as shown on the paid copy of the pay roll, and shall forward the original and first copy to the Treasury State Disbursing Office.

—Action by
Disbursing
Clerk.

Upon receipt of Treasury Form M-130, the State Disbursing Clerk will determine whether the check has been mailed (or remailed if check had been returned undelivered) and if so, whether sufficient time had elapsed to permit receipt of the check by the payee prior to the date Treasury Form M-130 was executed. If it appears that the payee could not have received the check prior to preparation of the form, the State Disbursing Clerk will communicate with the payee, requesting information as to whether or not the check has been received. The payee will be requested to make immediate reply in an enclosed envelope indicating receipt or nonreceipt of the check.

Stop-Order
Treasury
Form M-131.

If it develops that the check has not been received, or is in the first report shown to have been lost after receipt, stolen, or destroyed, the State Disbursing Clerk will prepare immediately *Request for Stoppage of Payment, Treasury Form M-131*, and make the necessary disposition of copies of forms to the Federal Reserve Bank and the Secret Service.

Action in Case
of Check
Recovery,
Treasury Form
M-132.

When an employee, who has previously submitted Treasury Form M-130, recovers the check, it is imperative that he notify the timekeeper before the check is presented for payment. The timekeeper shall prepare *Notice of Recovery, etc. of Check, Treasury Form M-132*, in an original and one copy, and shall forward the original directly to the State Disbursing Clerk, retaining the copy for his files. The State Disbursing Clerk will prepare the necessary forms requesting the Federal Reserve Bank to remove the stop-payment order and route copies of the request to the Secret Service and to the pay roll office.

Issuance of
Indemnity
Bond.

In the event it is determined that the check has not been paid, the Treasurer of the United States will send a bond of indemnity, or such other papers as may be necessary, to the payee for execution. The payee upon completion of the papers shall return such papers to the Treasury Disbursing Office which issued the check in question and a duplicate check will be prepared by that office. The indemnity bond or other papers and the duplicate check will be forwarded to the U. S. Treasury Department, Division of Bookkeeping and Warrants. Upon approval, the duplicate check will be returned to the Treasury State Disbursing Office for delivery to the payee.

Action in Case
Check Has Been
Paid.

If it is determined that the check for which claim is made has been paid, a photostatic copy of the paid check will be sent to the payee, together with certain affidavit forms to be executed by him. If the payee claims that the endorsement on the check was forged and the allegation is verified by the Treasurer of the United States, payment to the payee will be accomplished by the issuance of a Treasury warrant.

In considering the approval of a duplicate check or the issuance of a Treasury warrant, the Treasurer of the United States or the General Accounting Office may request a statement as to whether the proceeds of the check in question are still due and if there are any overpayments in the account of the payee. Such requests will be transmitted to the State Director of Finance by the Director of Finance of the Federal Work Projects Administration, and shall receive preferred attention in the State office in order that payment to the payee may be expedited.

Additional
Statement.

A supply of Treasury Forms M-130 and M-132 may be obtained from the Treasury State Disbursing Office.

Supply of
Forms.

Procedure To Be Observed for Reclaiming Undelivered Checks Which Have Been Forwarded to the General Accounting Office

Reclaiming
Undelivered
Checks from
G. A. O.

Regulations of the General Accounting Office and the United States Treasury Disbursing Office require that undelivered checks, after they have remained in the possession of Disbursing Clerks for a period of 90 days, shall be forwarded to the General Accounting Office.

—Application
of Payee
Required.

Requests for the return of such checks will be handled by the General Accounting Office more or less in the same manner as they handle other claims. As a general rule they will not return such checks to the Disbursing Clerk for delivery to the payee. The General Accounting Office requires that the payee make application over his own signature for the check and that the administrative agency certify that the payee is still entitled to the proceeds of the check.

—Procedure
for Filing
Application.

In order to facilitate action in such cases, when a payee makes a request for delivery to him of a check that has been sent to the General Accounting Office, he should be instructed to make application for the same in writing. The letter should be forwarded to the Disbursing Clerk, who will attach thereto a full description of the check and return all papers to the Division of Finance in order that the certifying officer may make a statement thereon as to whether or not the payee is still entitled to the proceeds of the check.

—Settlement.

Having made such a statement, all papers shall be forwarded to the Division of Finance, Washington, D. C., for transmission to the General Accounting Office. If the claim is in order, the General Accounting Office will handle the settlement directly with the payee.

Added Jan. 31, 1941

PART VI. PREPARATION OF OTHER THAN PERSONAL SERVICE VOUCHERS

Claims against Federal funds for other than personal services reimbursed on pay roll vouchers are submitted to the United States Treasury Department for payment on the following standardized voucher forms in general use throughout the Work Projects Administration. These vouchers, properly prepared and audited, support the payment or transfer of Federal funds.

Vouchers
(Other Than
Personal
Services) in
General Use.

<i>Title</i>	<i>Form number</i>	<i>Use and preparation page number</i>
<i>Public Voucher for Equipment Rental</i>	768	4.2.053
<i>Voucher for Adjustments Between Appropriations and/or Funds</i>	1080	4.2.056
<i>Request for Corrections in Appropriation, Fund, Limitation, and Official Project Accounts</i>	1097	4.2.061
<i>Public Voucher for Refunds</i>	1047	4.2.062
<i>Public Voucher for Purchases and Services Other Than Personal</i>	1034	4.2.063
<i>Voucher for Per Diem and/or Reimbursements of Expenses Incident to Official Travel</i>	1012	4.2.065
<i>Public Voucher for Transportation of Passengers</i>	1067	4.2.066

Adjustments within an official project or adjustments for accounting purposes not involving the transfer of funds are accomplished by means of *Journal Voucher*, Standard Form 1017-G, or WPA Form 755. Instructions relating to the use and preparation of these forms are contained in chapter 5 of this volume.

Use of
Special Journal
Vouchers.

Changes or corrections made on vouchers submitted to the Treasury State Accounts Offices for examination must be initialed by the officer certifying the vouchers so changed or corrected.

Changes on
Vouchers.

Use and Preparation of PUBLIC VOUCHER FOR EQUIPMENT RENTAL, WPA Form 768

The Treasury State Procurement Office will furnish the Division of Finance with copies of contracts for rental of equipment and such copies of purchase orders as may be required.

Public Voucher
for Equipment
Rental, WPA
Form 768.

The pay roll office of the Division of Finance shall be responsible for the preparation of *Public Voucher for Equipment Rental*, WPA Form 768.

For the preparation of WPA Form 768 the pay roll office shall be furnished the following documents:

- Time Report and Record of Equipment Rental Services*, WPA Form 508
- Daily Production Report of Contractual Equipment Services*, WPA Form 767
- Invoice for Rental of Trucks, Teams, and Equipment—Time Rate Basis*, WPA Form 765
- Invoice for Rental of Trucks, Teams, and Equipment—Production Basis*, WPA Form 766

Prior to the preparation of WPA Form 768 the above forms shall be audited and verified in the pay roll office. The auditing of contractual equipment earnings reports and invoices shall include the verification of (1) all entries governed by *Project Description Card*, WPA Form 764, (2) all entries governed by the purchase order and rental contract, (3) certifications, and (4) arithmetical computations. In the course of the processing of such earnings reports

—Auditing of
Invoices and
Time Reports
Supporting
Vouchers.

—Record of
Excess Use of
Equipment.

In cases where equipment is released because of the failure of the vendor to perform in accordance with the terms of the contract, and where the defaulting vendor is to be charged with the extra expense incurred in securing similar equipment requiring payment of greater rental charges than those provided for in the breached contract, any payments due the defaulting vendor shall be withheld until the amount of the extra expense incurred due to the breach is determined. Upon determination of the amount which shall be deducted from the sum otherwise due the defaulting vendor, the amount to be deducted shall be entered on the vendor's invoice by the local Property Accountant, together with an explanation of the deduction. The entries made on the invoice by the local Property Accountant in such cases shall be initialed by him.

In the case of equipment rented on a broken-time basis without operator or on a straight-time basis with or without operator, the local Property Accountant shall maintain a record of the days on which rental accrued during the rental period and the hours of actual operating time on such days, as reported on WPA Form 508, so that any claim made by the vendor on his last invoice for compensation for excess use of the equipment during the rental period may be promptly audited. The standard contract provisions providing for compensating the vendor for "excess use" of the equipment during the rental period specify the procedure to be used to determine whether there has been excess use of the equipment.⁸

Revised Jan. 31, 1941

After the examination and audit of contractual equipment earnings reports and vendors' invoices have been completed, WPA Form 768 shall be prepared and certified. Any number of vendors' invoices pertaining to a single project or to the Supply Fund Account which are payable against the same encumbrance may be vouchered for payment on one WPA Form 768. A separate line shall be used, however, to record the appropriate data with respect to each item of equipment.

—Preparation.

Public Voucher for Equipment Rental, WPA Form 768, shall be prepared in an original and three copies. An additional copy may be prepared, if considered necessary, to be retained by the Division of Finance pending the return of a "paid copy" by the Treasury State Accounts Office.

—Number of Copies.

Heading.—With the exception of the "D. O. voucher No.," all entries required in the heading shall be made by the State Work Projects Administration. The information required is self-explanatory.

Column 1.—Enter the name and mailing address of the payee (i.e., the vendor) as shown on the purchase order.

In the case of equipment rented on a straight time basis with operator, two lines shall be used and the three types of charges for which rental accrues, namely, the equipment, personnel, and supply charges, shall be listed in this column opposite the entries of units worked and the contract rates in columns 4 and 5, respectively.

Where a delivery or removal charge is payable under the contract, the words "Delivery charge" or "Removal charge," as the case may be, shall be entered in column 1, and the amount payable shall be entered in column 6 opposite such entry.

Where "overtime compensation" is claimed by the vendor on his final invoice for excess use of the equipment during the rental period, and the propriety of such a payment is verified by the local Property Accountant, the words "Overtime payable" shall be entered in column 1, the amount of overtime payable shall be shown in days and fractions thereof in column 4, and the contract rate shall be shown in column 5.

Column 2.—Enter the number and date of the contract under which the services were performed.

Column 3.—Enter the number and date of the *Purchase Order*, Treasury Form A-7, authorizing the use of the equipment during the period in question.

Column 4.—Enter the number of units for which rental is payable (taken from column 2 of WPA Form 765, or column 2 or column 6 of WPA Form 768).

Column 5.—Enter the appropriate rental rate (taken from column 3 of WPA Form 765, or column 3 or column 7 of WPA Form 768).

Column 6.—Show the amount to be paid (taken from column 4 of WPA Form 765, or column 4 or column 8 of WPA Form 768).

Where more than one extension is necessary to show the earnings of one item of equipment, or where the earnings of more than one item of equipment owned by the same person are shown on one WPA Form 768, the gross amount to be paid the vendor shall be shown as a subtotal in column 6 and one check will be prepared.

When payments under the rental contract are subject to discount, the entries in columns 3, 4, and 5 of WPA Form 768 shall be made in accordance with the above instructions in the upper part of the spaces opposite the corresponding entries in column 1; and in the lower part of the spaces opposite the corresponding entries in column 1, the following columnar entries shall be made:

Special Conditions in Case of Discounts.

Column 3.—The word "Gross" and the gross amount as shown in the "Amount" column of the pertinent invoice, WPA Form 765 or WPA Form 768

Column 4.—The word "Discount" abbreviated

Column 5.—The amount of discount taken from the "Amount" column of the pertinent invoice

Column 6.—The amount to be paid, taken from the "Amount" column of the pertinent invoices; i.e., the net amount appearing on the line provided for "Total"

After certification, the original and three copies of the voucher shall be submitted to the Treasury State Procurement Office together with the original and three copies of each of the invoices included on the voucher. After payment has been made, the Treasury State Accounts Office will return to the Division of Finance a copy of the voucher containing information as to the payment thereof.

Routing of WPA Form 768.

The following regulations relate to adjustments between appropriations, funds, limitations, and official projects for services performed; for materials, supplies, and equipment furnished; and for advance payments requested pursuant to law for services to be performed or supplies to be furnished.

Such adjustments shall be effected through the use of *Voucher for Adjustments Between Appropriations and/or Funds*, Standard Forms 1080 (original—white), 1080a (memorandum—yellow), 1080b (collection voucher—blue), 1080c (memorandum of collection voucher—green), hereinafter referred to as the "adjustment voucher"; and *Schedule of Adjustments*, Standard Form 1081, except as otherwise provided in the instructions for transfers affecting the accounts of different State Treasury Offices.

These instructions are issued in accordance with the provisions of General Regulations No. 78 Revised, issued by the General Accounting Office under date of August 17, 1937.

Classes of Transfers Effected by Adjustment Vouchers.—Transfers and adjustments between appropriations and official projects are classified into four types of transactions, as set forth below. Documents effecting transfers shall contain the information required for each type of transaction.

1. *Transfers of Property Not Involving the Supply Fund.*—In such cases, there shall be shown on the adjustment voucher the reference to the Disbursing Clerk's voucher number and symbol covering the acquisition of the property included thereon. In the event the required voucher reference cannot be furnished, the transfer value of the articles will be applied as miscellaneous receipts.

[illegible]

Standard Form No. 1081—Revised Form approved by Comptroller General, U.S. August 17, 1937 General Regulations No. 79—Revised		SCHEDULE OF ADJUSTMENTS		Schedule No. _____ Sheet No. _____	
(Department or establishment) _____, whose funds are to be debited.					
(Department or establishment) _____, whose funds are to be credited.					
Made by _____		(Place) _____			
Period _____ (Month or quarter ended)		D. O. symbol No. _____			
Appropriation and/or fund to be debited (Symbol and title in full)	Amount	Voucher number	Appropriation and/or fund to be credited (Symbol and title in full)	Amount	
Paid by check No. _____, dated _____, for \$ _____		for Treasurer of the United States, in favor of "Treasurer U.S. for deposit."			
Certificate of Deposit No. _____ dated _____					

2. *Transfers of Property Involving the Supply Fund.*—In these cases the citations referred to under 1 above are not necessary. See page 4.5.094 for additional instructions relating to preparation of adjustment vouchers covering transactions of this type.

—Property
Transfer
Involving
Supply Fund.

3. *Transfers of Costs for Special or Shop-job Work Performed by Other Federal Agency.*—Where transfers of costs for special or shop-job work performed by another Federal agency are to be consummated, the department, bureau, or establishment performing the services for which reimbursement to the appropriation or fund is to be made shall show on the adjustment voucher either the job price per unit for work or a distribution of the charges as between labor (personal services), materials, supplies, and general overhead, together with a statement showing the basis for such distribution.

—Transfers
Involving
Other Federal
Agency.

4. *Advance Payments.*—Where, in accordance with the provisions of section 601 of the Economy Act approved June 30, 1932, 47 Stat. 417, or other provisions of law, advance payments are made by one department, establishment, bureau, or office to another, there shall be stated on the adjustment voucher the purposes for which such materials, services, etc., are to be used. Such advance payments will be credited to special working funds, the symbols and titles of which will be prescribed by the General Accounting Office, as provided by law.

—Advance
Payments
Required
by Law.

Upon completion of the work or furnishing of the supplies, proper adjustments on the basis of the actual cost of the materials, supplies, or equipment furnished, or work or services performed, will be effected by use of adjustment vouchers in the regular manner, reference thereon being made to the adjustment voucher(s) on which previous amounts were transferred.

—Final
Adjustments
on Advance
Payments.

Preparation and Routing of Standard Forms 1080 and 1081 for Transfers Between Federal Agencies.—The following instructions shall govern the preparation and routing of these forms by the billing office and by the office billed.

Preparation
for Federal
Agency
Transfers.

1. *By Billing Office.*—The department, establishment, bureau, or office performing the services or furnishing the supplies for which reimbursement or advance payment is sought shall prepare the adjustment voucher as follows:

—By Billing
Office.

Standard Form 1080 — one copy
Standard Form 1080a — two copies (when no check is drawn, three copies)
Standard Form 1080b — one copy
Standard Form 1080c — one copy

—Copies
of Standard
Form 1080.

All copies of the adjustment voucher shall be prepared at one writing and shall contain thereon the following information in the spaces provided:
(1) The bill number, to be assigned by the billing office; (2) the names

—Entries.

of the departments, establishments, bureaus, or offices concerned; (3) detailed data pertaining to articles or services transferred; and (4) the appropriation or fund symbol and title, and the limitation or official project number to be credited. The amount to be credited to the official project shall be shown in the space provided. Depending upon the type of transaction involved, the body of the form shall contain additional information as prescribed above.

— —Certifi-
cation.

Standard Forms 1080 and 1080b shall be certified by a regularly constituted certifying officer with authority to certify vouchers as the officer in control of the appropriation to be credited.

— —Routing
to Office
Billed.

The billing office shall route the adjustment voucher as follows:

Standard Form 1080	}	To the office billed
Standard Form 1080a (2 copies)		
Standard Form 1080b		
Standard Form 1080c		Retained by billing office

— —By Office
Billed.

2. *By Office Billed.*—Upon receipt of the adjustment voucher by the office billed the form shall be completed by entering thereon in the spaces provided the appropriation or fund symbol and title, and the limitation or official project number to be charged. The amount to be charged shall be shown in the space provided.

— —On
Receipt.

— —Certifi-
cation.

The adjustment voucher (Standard Forms 1080 and 1080b) if approved shall then be certified by a regularly constituted certifying officer with authority to certify vouchers as the officer in control of the appropriation to be charged.

— —Prepara-
tion Standard
Form 1081.

The office billed shall then prepare *Schedule of Adjustments*, Standard Form 1081, in an original and seven copies. The heading of the form shall contain the names of the departments, establishments, bureaus, or offices concerned, and the name of the Treasury State Disbursing Clerk in whose accounts the appropriations or funds will be charged and credited. In the column at the right of the form, the adjustment vouchers shall be listed, indicating the amount to be credited to each appropriation and/or fund. At the foot of this column, a summary of amounts by appropriation and/or fund symbols shall be shown. In the column at the left of the form, there shall be entered a summary of the amounts chargeable to the appropriations and/or funds involved.

— —Routing
to Treasury
Offices.

The office billed shall promptly forward Standard Form 1080, one copy of Standard Form 1080a, and Standard Form 1080b, together with the original and six copies of Standard Form 1081 to the Treasury State Accounts Office.

— —Treasury
Office
Respon-
sibilities.

3. *Functions of Treasury State Accounts and Disbursing Offices.*—After examining and recording adjustment vouchers, the Treasury State Accounts Office will forward Standard Form 1080b, together with a copy of Standard Form 1081, to the General Accounting Office, Accounting and Bookkeeping Division. The Treasury State Accounts Office will route the required number of copies of the adjustment voucher and accompanying schedule to the Treasury State Disbursing Clerk, where a check will be drawn in favor of the Treasurer of the United States for credit to the appropriations and/or funds indicated. The Treasury State Disbursing Clerk will send a copy of Standard Form 1081 to the billing office and the office billed as an advice of the completion of the transaction.

Preparation and Routing of Standard Forms 1080 and 1081 for Transfers Between WPA Official Projects.—For transfers within a State between WPA official projects under the same or different appropriations, the procedure as set forth below shall be followed. The WPA office preparing adjustment vouchers for transfers between WPA official projects shall normally perform the functions of both the billing office and the office billed as prescribed above. When Standard Form 1080 is prepared to cover debit or credit entries for more than one project account, the forms shall be supported by schedules showing the gross expenditure symbol debits and gross expenditure symbol credits, as well as the net debits or net credits for each project. When no check is to be drawn, all entries may be shown on one Standard Form 1080, but when a check is to be drawn, separate Standard Forms 1080 shall be prepared for the debits and for the credits. For example, when a check is to be drawn, if there are charges against projects and against the supply fund, one Standard Form 1080 shall be prepared to cover the charges against the projects, and one Standard Form 1080 to cover charges against the supply fund.

Preparation
for Transfers
Between
Different
Official
Projects.

1. Transfers Between WPA Official Projects Within Different Appropriations.—

Adjustment vouchers and schedules of adjustments for such transfers shall be prepared and routed in accordance with instructions contained above. Where the financial control of appropriations and official projects is centralized, the office preparing adjustment vouchers shall perform the functions of both the billing office and the office billed. Where the financial control of official projects involved in a transfer is maintained by different districts or other local administrative areas, the adjustment voucher shall be prepared by the billing office and forwarded to the office billed for approval and completion.

—Within
Different
Appropriations.

2. Transfers Between WPA Official Projects Within the Same Appropriation.—

In those cases involving transfers between official projects under the same appropriation, adjustment vouchers and schedules of adjustment shall bear the notation "No check to be drawn."

—Within Same
Appropriation.
— —Special
Notation.

Where the official projects involved are under the jurisdiction of different districts or other administrative areas, the adjustment vouchers shall be prepared and routed in accordance with the instructions contained above. Where the official projects involved are under the jurisdiction of the same district or other administrative area, all of the forms shall be completely executed by the initiating office. In either case an additional copy of Standard Form 1080a shall be prepared and forwarded to the Treasury State Accounts Office, together with the other forms prescribed above.

— —Distinc-
tion Between
Administrative
Area Issuance.

Transfers Affecting the Accounts of Different Treasury State Accounts and Disbursing Offices.—In those cases where the transfer between Federal agencies or between WPA official projects involves the accounts of different Treasury offices, adjustment vouchers shall be prepared in accordance with the following instructions.

Preparation
for Transfers
Affecting
Different
Treasury
Offices.

The billing office shall prepare the adjustment voucher in the manner prescribed above to be forwarded to the office billed. Upon receipt of the adjustment voucher by the office billed, it shall be completed in the prescribed manner. The office billed then shall list the adjustment vouchers in the same manner as other disbursement vouchers on *Schedule of Disbursements, Standard Form 1064* (see page 4.2.071). The completed adjustment voucher together with the required number of copies of Standard Form 1064 then shall be forwarded by the office billed to the appropriate Treasury State Accounts Office for examination and recording and for subsequent routing to the related Treasury State Disbursing Office.

—Routing.

—Issuance
of Check.

The Disbursing Clerk will issue a check in favor of the Treasurer of the United States for the amount approved. The check, together with Standard Form 1080b, will be transmitted promptly to the billing office. One copy of Standard Form 1064, completed as to the Disbursing Clerk's voucher number, will be returned to the office billed as advice of payment.

—Depositing
Check.

Upon receipt of the check in the billing office, it shall be listed on *Schedule of Collections*, Standard Form 1044, prepared in the required number of copies. The check and Standard Form 1044 shall then be routed to the appropriate Treasury Disbursing Clerk for subsequent deposit. At the same time, one copy of Standard Form 1044 shall be forwarded directly to the Treasury State Accounts Office as prescribed on page 4.2.077.

Preparation
of Accompany-
ing WPA Form
518.

Preparation of VOUCHER DISTRIBUTION STATEMENT, WPA Form 518, to Accompany Adjustment Vouchers.—*Voucher Distribution Statement*, WPA Form 518, shall be prepared and submitted with each adjustment voucher, with the exception of those adjustment vouchers which are accompanied by *Statement of Supply Fund Account*, WPA Form 744, or *Distribution of Operating Costs of Supply Fund*, WPA Form 746. WPA Form 518 shall be prepared by the office billed prior to the submission of the adjustment voucher to the Treasury State Accounts Office.

—Debit and
Credit WPA
Forms 518.

When used to accompany adjustment vouchers, WPA Form 518 shall be prepared to cover the total amount involved and shall show the number of the official project to which the transfer is made. WPA Form 518 also shall be prepared to credit the official project from which the transfer is made. In such cases WPA Form 518 shall be clearly stamped "Credit." A separate WPA Form 518 shall be prepared as a credit to apply against each D.O. voucher represented by the items transferred. The total of such credits shall equal the amount of the debit item. All WPA Forms 518, both debit and credit, shall be stamped "Voucher 1080."

—Same
Appropriation
Indication.

In case the transfer is within the same appropriation, there shall be an indication on the adjustment voucher and WPA Forms 518 (both debit and credit) that no check is to be drawn.

—Preparation
Reference.

For general instructions relating to the preparation of WPA Form 518, see pages 4.2.073-4.2.074.

Transfer
Within the
Same Official
Project.

Transfers Between WPA Work Projects Under the Same Official Project.—Transfers between work projects under the same official project shall be effected on WPA project registers without reference to the Treasury State Accounts Office. Transfers of this nature shall not be effected by means of adjustment vouchers.

Correction
Adjustments
of Erroneous
Charges.

Adjustments to Correct Erroneous Charges and Credits to Appropriations and Official Projects.—Adjustments of this nature shall not be effected by means of adjustment vouchers. Such adjustments shall be effected through the issuance of *Request for Corrections in Appropriation, Fund, Limitation, and Official Project Accounts*, Standard Form 1097. For instructions concerning the preparation of Standard Form 1097, see page 4.2.061.

Use and Preparation of REQUEST FOR CORRECTIONS IN APPROPRIATION, FUND, LIMITATION, AND OFFICIAL PROJECT ACCOUNTS, Standard Form 1097

Adjustments to correct erroneous charges and credits to appropriations or official projects shall be effected through the preparation of Standard Form 1097. Standard Form 1080 shall not be used to correct erroneous charges and credits. Instructions relating to the preparation and routing of Standard Form 1097 are as follows.

Adjusting
Erroneous
Charges.

Preparation.—The form shall be prepared by the WPA administrative office responsible for or finding the error. In the heading of the form there shall be shown in the spaces provided, the name of the department or establishment, and the date thereof; and the name, location, and symbol of the Disbursing Clerk in whose accounts the errors occurred. The body of the form shall contain references to the number of the Disbursing Clerk's voucher or schedule on which the errors appear, the symbols of the appropriation (expenditure account) and official project to be charged and credited, and the amount of the adjustment. A full explanation of the error and reason for adjustment shall be given in the space provided. The form shall contain the signature and title of the approving administrative officer who shall be a regularly appointed certifying officer with authority to certify vouchers.

Standard
Form 1097.

—Preparation.

Routing.—Standard Form 1097 shall be prepared in an original and six copies. After certification by a properly authorized certifying officer, the form shall be routed as follows:

—Routing.

Original	}	Treasury State Accounts Office
First copy		
Second copy		
Third copy		
Fourth copy		
Fifth copy		
Sixth copy		Retained by initiating office

The Treasury State Accounts Office will return the fifth copy to the initiating office indicating the action taken on each request for correction.

Standard Form No. 1097 Form approved by Comptroller General, U.S. August 17, 1937 General Regulations No. 79—Revised		Reference No. _____	
REQUEST FOR CORRECTIONS IN APPROPRIATION, FUND, LIMITATION, AND OFFICIAL PROJECT ACCOUNTS			
(Department or establishment) Chief, Accounting and Bookkeeping Division, General Accounting Office, Washington, D. C.		(Bureau or office) _____ (Date)	
Adjustment is necessary to correct errors in the accounts of _____ (Disbursing officer) at _____, disbursing symbol No. _____, as follows:			
Reference (Vou., schedule, or C/D number)	Period of account	Appropriation, limitation, and project symbol To be charged To be credited	Amount
FULL EXPLANATION OF ERROR AND REASON FOR ADJUSTMENT			
		_____ (Signature of approving officer)	
		_____ (Title)	
FOR GENERAL ACCOUNTING OFFICE USE			
Action taken: Approved—as submitted—as corrected Disapproved			
Date _____		Chief, Accounting and Bookkeeping Section. By _____	

Use and Preparation of PUBLIC VOUCHER FOR REFUNDS, Standard Form 1047

Refunding
Cash
Deposits.

Refunds to sponsors of unused balances of cash contributions and other miscellaneous refunds shall be effected by the execution of *Public Voucher for Refunds, Standard Form 1047*. Instructions relating to the preparation and routing of the form are as follows.

Standard
Form 1047.

—Preparation.

Preparation.—Standard Form 1047 shall be prepared by the State Division of Finance. In the heading of the form, spaces are provided for the agency's serial number, the name of the department and its location, and the description of the appropriation or fund to be charged. In the space for the address, enter the full name and complete address of the person or agency to whom the refund is to be made. The date on which the deposit was received by the Treasury State Disbursing Office and the purpose for which the funds were originally deposited shall be shown. If deposits were made on more than one date, they should be itemized. Total disbursements shall be deducted from the amount of the deposit to show the balance to be refunded. In the space for "Remarks," a schedule shall be prepared to show the disbursements from the deposits. This schedule shall show the date of the disbursement, the name of the payee, the amount, the number of the disbursing voucher, and the name, title, and symbol of the Disbursing Clerk. Such vouchers shall be accounted for in a manner which will reduce the amount of deposits rather than be treated as an encumbrance and expenditure.

—Certification.

The *Public Voucher for Refunds* shall be signed by an authorized certifying officer whose name and title shall be typed on the original and all copies of the voucher.

—Routing.

Routing.—The original of the *Public Voucher for Refunds* shall be prepared on Standard Form 1047. Four copies shall be prepared on Standard Form 1048 which is a memorandum copy of Standard Form 1047. After certification, the voucher shall be routed as follows:

Original	}	Treasury State Accounts Office
First copy		
Second copy		
Third copy		
Fourth copy		Retained by Division of Finance

Standard Form No. 1047 Form approved by Comptroller General U. S. September 20, 1927		PUBLIC VOUCHER FOR REFUNDS	Serial No. _____ D. O. voucher No. _____
U. S. _____ <small>(Department or establishment, bureau or office)</small>			
Location: _____			
Appropriation or fund: _____		PAID BY <small>(For use of paying office)</small>	
To _____ Address _____			
Deposit received from the above-named depositor on _____, 19____			
for _____			
has been applied as herein stated and the balance indicated is returned herewith:			
Amount of deposit _____		\$ _____	
Applied as explained in "Remarks" below _____		_____	
Balance authorized to be refunded _____		\$ _____	
Remarks: _____			
Date _____, 19____		<small>(SIGN ORIGINAL ONLY)</small> _____ Title _____	
Refund by { <div style="display: inline-block; vertical-align: top; margin-left: 10px;"> Check No. _____, dated _____ for \$ _____ Cash, \$ _____ on _____ Other method, \$ _____ </div>		{ on Treasurer of the U. S. in favor of payee named above. <small>(Signature of payee)</small> _____ <small>(Sign original only)</small> _____ <small>(Describe)</small>	

METHOD OF OR ABSENCE OF ADVERTISING
(Sec. 3709 of the Revised Statutes)

1. After advertising in newspapers.
2. (a) After advertising by circular letters sent to _____ dealers.
(b) And by notices posted in public places.
(If notices were not posted in addition to advertising by circular letters sent to dealers, explanation of such omission must be made. The notation on the certificate on the face of the voucher must be "2(a)(b)" or "2(a)", depending on whether or not notices were posted.)
3. Without advertising, under an exigency of the service which existed prior to the order and would not admit of the delay incident to advertising.
4. Without advertising in accordance with _____
5. Without advertising, it being impracticable to secure competition because of _____

(Here state in detail the nature of the exigency or circumstances under which the securing of competition was impracticable under 3 and 4)

Note.—The above form "Method of or Absence of Advertising" is to be used when purchases are made or services secured under proper authority without written agreement in any form. In case of a written agreement (formal contract, proposal, and acceptance, or less formal agreement), Standard Form No. 1036—Revised should be used for abstracting the method of or absence of advertising and award of contract. (See General Regulations No. 61, Supplement No. 6, General Accounting Office, Aug. 20, 1930.)

(Back)

amount by the certifying officer of each agency sharing the facility. This certification may be made in the space provided under "Additional statements by department, bureau, etc." There should also be shown, either in the space provided or elsewhere on the voucher, a citation to the proper appropriation symbols and titles and the proportionate amount chargeable to each.

**"Paid Copy" to
Each Affected
Agency.**

Sufficient memorandum copies of *Public Voucher*, Standard Form 1034a, and of the *Schedule of Disbursements*, Standard Form 1064, shall be prepared to provide each agency with a "paid copy."

**Reimbursement
by Standard
Form 1080.**

Reimbursement of such charges already paid in full by one of the agencies may be effected through the use of Standard Form 1080.

Examination of VOUCHER FOR PER DIEM AND/OR REIMBURSEMENTS OF EXPENSES INCIDENT TO OFFICIAL TRAVEL, Standard Form 1012

Each *Voucher for Per Diem and/or Reimbursements of Expenses Incident to Official Travel*, Standard Form 1012, shall be checked by the Division of Finance to determine that the travel for which reimbursement is claimed was performed within the terms of the *Travel Authorization*, WPA Form 210, that funds are encumbered against which the voucher may be liquidated, and that the voucher has been prepared in accordance with the instructions contained in administrative regulations and in the Standardized Government Travel Regulations.⁹

Vouchering
Travel
Expense.
—Preparation
Reference.

In the case of Standard Form 1012 submitted to cover intervals of less than a calendar month, the Division of Finance shall enter on each voucher a citation to all prior travel vouchers submitted by the same traveler during the same month. Each citation shall include (1) the D. O. name and symbol, (2) the D. O. voucher numbers, (3) the period of time covered by each voucher, and (4) the amount of each voucher.

—Citation
When Frequency
of Submission
is Less Than
Calendar Month.

In the case of Standard Form 1012 covering the remainder of a trip started in the previous calendar month, a citation to the voucher covering the start of the trip in the previous month shall be made in the same form as outlined above.

—When Voucher
Covers End of
Trip Started
Previous Month.

All mathematical computations in the voucher shall be verified by the Division of Finance. After verification of attached Standard Forms 1031 (duplicates of *Government Request for Transportation*, Standard Form 1030) with the listings on the voucher, the Standard Forms 1031 shall be removed from the voucher and filed by request number pending receipt of *Public Voucher for Transportation of Passengers*, Standard Form 1067 (see page 4.2.066). Unused portions of carriers' tickets shall be attached to such Standard Forms 1031.

—Verification
of Calculation.

After certification, the original and first, second, and third copies of the travel voucher, together with certified copies of the *Travel Authorization*, WPA Form 210, and the required supporting documents, *Voucher Distribution Statement*, WPA Form 518, and *Schedule of Disbursements*, Standard Form 1064 (see pages 4.2.074 and 4.2.071, respectively) shall be submitted to the Treasury State Accounts Office.

—Routing to
Treasury
Accounts
Office.

Upon receipt of a copy of the travel voucher containing information as to payment thereof from the Treasury State Accounts Office, postings shall be made to the appropriate records of the Division of Finance and the copy permanently filed.

—Action on
"Paid Copy"
Receipt.

⁹See appendix A, item 2-9.

Examination of PUBLIC VOUCHER FOR TRANSPORTATION OF PASSENGERS, Standard Form 1067

Carrier's
Voucher for
Transportation
of Passengers,
Standard
Form 1067.

Charges for transportation furnished a WPA employee pursuant to *Government Request for Transportation*, Standard Form 1030, will be billed by the carrier on *Public Voucher for Transportation of Passengers*, Standard Form 1067. The carrier will submit the voucher to the office of the Work Projects Administration which issued the request, Standard Form 1030. In the case of State Work Projects Administrations, the name of the State and "Work Projects Administration" are printed on Standard Form 1030 in the space entitled "Bill to."

—Information
Contained.

The voucher as submitted by the carrier will list the transportation requests being redeemed, showing (1) the date the ticket was issued pursuant to the request, (2) the serial number of the request, (3) the points of travel, (4) the class and type of transportation, (5) the rate, and (6) the amount claimed. The carrier will submit the voucher in an original (Standard Form 1067) and one copy (Standard Form 1067a), supported by the originals (Standard Form 1030) of the transportation requests listed thereon.

—Examination
in Division
of Finance.

Upon receipt, the voucher shall be examined by the Division of Finance to determine that the items for which reimbursement is claimed are properly stated, that the carrier is entitled to the amount claimed, and that the voucher has been properly certified by an agent of the carrier. In the course of the examination, the memorandum copies (Standard Form 1031) of the transportation requests involved shall be removed from the WPA file and checked with the originals submitted with the voucher. The comparison of the originals and memoranda copies of the transportation requests shall include verification of points of travel, number of persons, class and type of transportation, date of issue, date of exchange, appropriation, and official project number. The examiner also shall determine that the original transportation requests are signed by the issuing officer and the traveler. Particular attention shall be given in the examination (1) to any statements made by the traveler on the reverse sides of the memorandum copies with respect to variances between the actual transportation furnished and that shown as requested, and (2) to the traveler's statements in his *Voucher for Per Diem and/or Reimbursement of Expenses Incident to Official Travel*, Standard Form 1012, with respect to the travel.

—In Case of
More Than One
Appropriation.

Where more than one appropriation is involved by the transportation requests listed on the voucher, the appropriations shall be listed on a separate statement which shall be attached to the voucher. In such cases, the appropriations shall be detailed as to official project numbers and amounts chargeable to each official project. Care shall be taken that the total of the charges listed agrees with the total amount approved for payment.

—In Cases of
Discrepancies.

Where the examination of the voucher discloses a discrepancy (see examples below), the entries on the voucher with respect to the transportation request in question shall be circled and the full amount claimed with respect to the deleted request shall be deducted from the total amount claimed. If otherwise proper, the voucher shall then be processed for payment in the reduced amount. Instructions relating to the action to be taken in typical situations which will arise in the examination of vouchers submitted on Standard Form 1067 are as follows:

— —Partially
Used
Transportation
Billed as
Fully Used.

1. Where the carrier's voucher claims full reimbursement for a ticket which was partly used, the amount claimed for the ticket in question shall be deducted, and the original transportation request, together with the unused portion of the ticket, shall be returned to the carrier for re-billing. If the ticket was not used in any respect, the original transportation request shall be marked "Canceled" and shall not be returned

to the carrier, but shall be filed by the State Work Projects Administration. In such cases, the unused ticket, however, shall be returned to the carrier.

In cases where the ticket in question is the only item on the voucher, the voucher also shall be returned to the carrier.

If the conductor has retained the unused portion of a ticket, the related original transportation request, with a statement as to the points between which no travel was furnished, shall be returned to the carrier for rebilling, after a deduction for the full amount of the request has been made on the voucher.

Return of transportation requests to the carrier for rebilling shall be by letter identifying in detail the carrier's bill, the transportation request, and the tickets. A copy of the letter shall be attached to both the Standard Form 1067 and Standard Form 1067a when submitted to the Treasury State Accounts Office.

2. In cases where a traveler secured a ticket for first-class transportation but was not actually furnished first-class transportation because such facilities were not available, the original transportation request in

— —Lower
Class
Transportation
Used on Higher
Class Ticket.

[illegible]

INSTRUCTIONS TO CARRIERS

1. Payment for transportation of passengers will be made to the carrier honoring transportation requests, unless otherwise provided, and upon this voucher form, accompanied by the corresponding receipted transportation requests; and, where land-grant deductions are involved, the basis or formula of arriving at the net amount claimed should be shown on the face of the voucher, unless this information has been furnished in connection with previous bills, in which case the basis or formula may be omitted until the basis is changed.
2. This form will be used for rendering bills for services performed over either land-grant or nonland-grant lines, but "Net rate" column need not be filled in except when land-grant or other allowances are deducted from gross rate. Bills involving land-grant deductions must not be rendered on the same voucher with those involving no land-grant deductions.
3. Transportation companies when billing on this form are requested to indicate on accompanying transportation requests the cost of transportation and refer to the tariff used. It is important that date of ticket be shown in the column provided for that purpose on this form.
4. Sleeping and parlor car and special accommodations will be billed or vouchered on this form. The character of accommodation furnished must be shown for each item.
5. When transportation companies transmit with this voucher transportation requests on which the journey has not been routed, they are requested to note on the face, at the bottom of the requests, the routing represented by the ticket used.
6. Accounts will be rendered separately for each bureau, office, or service of the respective Government departments and independent establishments, furnishing copies as required by each, as follows:
The Alaska Railroad and the Reclamation Service, of the Department of the Interior, the Navy Department, the Bureau of Public Roads of the Department of Agriculture, the U. S. Shipping Board (not the Merchant Fleet Corporation), the Panama Canal, the Smithsonian Institution, the Mixed Claims Commission (U. S. and Germany), and the Tripartite Claims Commission require the original and two memorandum copies of the voucher. The U. S. Shipping Board Merchant Fleet Corporation requires the original and three memorandum copies of the voucher.
All the other bureaus or offices of the Government require the original and one memorandum copy of the voucher.
7. The voucher forms will be printed and distributed by the Government Printing Office, Washington, D. C. Transportation companies should make requisition on the Public Printer, Government Printing Office, Washington, D. C., for as many copies as may be required.
8. Where more than one sheet is required for the statement of a bill, carrier will use the "First and Follow Sheet," Form No. 1067b.
9. When "First and Follow Sheets" are used, notation as to number of sheets that constitute the voucher should be entered in space provided therefor.

(Back)

question shall be returned to the carrier. The same procedure shall be followed where first-class transportation was furnished for only a portion of a trip.

Where a traveler secured a ticket for first-class transportation but, at his own choice, actually used a lesser class for the trip, the original transportation request shall be returned to the carrier with an explanation. In such cases, the carrier is not required to adjust his charge to the facilities used by the traveler but may insist upon payment for the ticket as issued. If the carrier refuses to make an adjustment, the difference between the price of the ticket and the value of the transportation services used by the traveler shall be collected from the traveler.

In cases where the transportation actually furnished the traveler was superior to that requested, for the reason that the type of transportation requested was not available, the carrier's claim for the value of the superior service shall not be allowed. In such cases, the original transportation request together with the traveler's signed statement of the circumstances shall be returned to the carrier.

— —Unused
Portion of
Ticket Showing
"Baggage
Punch."

3. Where the unused portion of a ticket reflects a "baggage punch," there shall be secured a statement from the traveler as to whether the baggage was reclaimed before shipment, or shipped on the used portion only, or whether the baggage was shipped and the holder of the ticket did not make the journey. In the latter case, the statement of the traveler shall include information as to the type, size, and approximate weight of the baggage. In such cases, the amount involved shall be deducted from the voucher, and the original transportation request, together with the unused portion of the ticket and the traveler's signed statement, shall be returned to the carrier for rebilling.

In the event the traveler did not make the journey and the charge for transportation of baggage is not a proper charge against Federal funds (see paragraph 40 of Government Travel Regulations), collection shall be made from the traveler. Information relating to the collection shall be transmitted with the transportation request when the voucher and request are forwarded for payment.

— —Release
of Pullman
Space Before
Departure.

4. If a traveler has secured a Pullman ticket but releases the reservation before train time, the ticket should be returned to the carrier with the request that the transportation request be returned for cancellation.

5. If the Pullman Company (or a railroad having its own superior accommodations) bills for a berth and the memorandum copy of the request indicates that a chair or seat was used, the traveler's expense voucher should be examined as to whether the time of departure and length of journey warranted the use of the berth. If the carrier is in error, the request should be returned for rebilling in the correct amount for the services actually received.

— —Adjustment of Pullman Accommodations to Use.

When a transportation request is returned to the carrier for rebilling, the account usually will be rebilled on a voucher bearing the same bill number, except that a letter will be added to the number; e.g., a request originally billed under Carrier's Bill No. 376543 would be rebilled on a voucher bearing Carrier's Bill No. 376543-A. A second request deducted from the same original bill would be rebilled on a voucher bearing Carrier's Bill No. 376543-B. A number of carriers use the same sequence of bill numbers each year, and care shall be taken that the records are clear as to the year that the service was rendered.

—Adjustment of Number on Rebilling.

In cases where more than one request is issued to the same carrier for transportation facilities for the same trip (e.g., a request for passage on an extra fare train, or a berth or seat in a superior accommodation car operated by the railroad after having secured a ticket not providing this extra service), and the requests are not presented for redemption on the same voucher, the vouchers subsequent to the initial voucher shall bear reference to the initial voucher. If the initial voucher has been paid, the subsequent voucher shall cite the name and symbol of the Disbursing Clerk and the D. O. voucher number and date of payment of the paid voucher. If the initial voucher has not been paid, reference shall be made on the subsequent voucher to the number and date of the *Schedule of Disbursements, Standard Form 1064*, on which the initial voucher was listed. The same procedure shall be followed where a second request has been issued to cover an extension of time or to secure first-class transportation after securing a coach ticket.

—References Required in Which Separate Vouchers Cover Same Trip.

After the examination has been completed, the amount approved for payment shall be entered in the space provided and the voucher shall be certified by a duly authorized certifying officer. The certified voucher, together with copies of letters sent to the carrier explaining and itemizing deductions, shall be transmitted to the Treasury State Accounts Office.

—Certification.

In the event an original transportation request has been lost, the carrier's voucher should be supported by an affidavit setting forth the actual services rendered and certifying that if the request is found it will not be rebilled but will be submitted to the State Work Projects Administration for disposition. In such cases, the State Work Projects Administration shall prepare two dummies of the request, each bearing the notation: "Original request lost. Bill submitted by affidavit. Do not honor request if presented for payment." One of the dummies shall be filed in the unpaid voucher file; the other in the paid voucher file. The WPA certifying officer in such cases shall enter a statement on the voucher to the effect that appropriate steps have been taken to preclude payment by a Disbursing Clerk should the lost request be found and submitted. The voucher then shall be sent through regular channels to the General Accounting Office for settlement.

—Affidavit in Case of Lost Request.

PART VII. DOCUMENTS REQUIRED IN SUPPORT OF PAY ROLLS AND OTHER VOUCHERS

Various documents are used to schedule and transmit all pay rolls and vouchers forwarded to the Treasury Accounts Offices. In special cases, the documents may be used to distribute the charges as well as transfer funds from special accounts to proper appropriations. Other documents are used to establish or adjust encumbrances.

Use of
Supporting
Documents.

Use and Preparation of SCHEDULE OF DISBURSEMENTS, Standard Form 1064

Each pay roll or other voucher prepared by the State Work Projects Administration shall be listed on *Schedule of Disbursements*, Standard Form 1064, which shall accompany the voucher when it is transmitted to the Treasury State Accounts Office or to the State Procurement Office for processing for payment.

Scheduling Pay
Rolls and
Vouchers.

Any number of payrolls or other vouchers may be listed on a single *Schedule of Disbursements*, Standard Form 1064, provided that only one class of document may be included on a single Standard Form 1064, and provided that separate schedules shall be prepared covering documents chargeable to each appropriation or expenditure symbol. Project pay rolls encumbered under the "reserve" system shall be scheduled separately on Standard Form 1064 by minor program classification. Not more than one program classification shall be reflected on a single schedule in such cases.

Documents
Scheduled on
Standard
Form 1064.

Instructions relating to the preparation and routing of Standard Form 1064 are as follows.

Standard
Form 1064.

Preparation.—The heading of Standard Form 1064 shall be completed as follows:

—Preparation.

Department or Establishment.—Federal Works Agency—Work Projects Administration.

— —Heading.

Bureau or Office.—Name of State. If the form is prepared in a district or local office, the name or the number of the office also shall be inserted.

Date Paid.—Leave blank.

By (Name, Title, and Station).—The name, title, and station of the Disbursing Clerk to whom the pay roll or voucher will be submitted for payment.

Period.—Leave blank.

Symbol No.—The symbol of the Disbursing Clerk who will make payment of the vouchers.

Bureau Schedule No.—The State or district office number of the schedule of disbursements are to be numbered consecutively in each State or district office. These schedule numbers shall be preceded by the State and/or district number.

Standard Form No. 1064 Form approved by Comptroller General, U. S. June 21, 1939		SCHEDULE OF DISBURSEMENTS			
By _____ (Department or establishment)		_____ (Bureau or office)		_____ (Date paid)	
Period _____ (Month or quarter ended)		_____ (Title of rank)		_____ (Station)	
Bureau schedule No. _____		Symbol No. _____			
Date _____					
Disbursing officer's voucher No.	For G.A.O. only (✓)	Bureau or office voucher No.	Payee	Symbol of appropriation or fund	Amount
To the General Accounting Office:					
The foregoing accounts and/or claims have received administrative examination and have been approved for payment in the amounts stated.					
_____ (Signature of certifying officer)			_____ (Title)		

Date.—The date on which the schedule is submitted to the Treasury State Accounts Office.

—Columns. The columns on Standard Form 1064 shall be completed in the following manner:

Disbursing Officer's Voucher Number.—Leave blank.

For G. A. O. Only.—Leave blank.

Bureau or Office Voucher No.—Enter the pay roll numbers or the voucher numbers of the other documents.

Payee.—When pay rolls are submitted, enter the words "Pay roll." If travel or other vouchers are submitted, enter the name of the payee of each voucher.

Symbol of Appropriation or Fund.—Enter the appropriation or expenditure symbol, the official project number, and the work project number.

Amount.—Enter the amount for which each pay roll or other voucher is certified.

—Certification.

The original of each *Schedule of Disbursements*, Standard Form 1064, shall be signed by the certifying officer. The name and title of the certifying officer shall be typed on the original and all copies of the form.

—Routing.

Routing.—Standard Form 1064 shall be prepared in an original and five copies. The original and four copies shall be submitted with the pay rolls or other vouchers listed thereon. The fifth copy shall be retained by the Division of Finance. When the vouchers have been paid, one copy of the schedule, showing the disbursing voucher numbers and dates paid, will be returned to the Division of Finance by the Treasury State Accounts Office. This copy shall be filed by the Division of Finance by disbursing voucher number in order to provide a cross reference to the project files.

Use and Preparation of VOUCHER DISTRIBUTION STATEMENT, WPA Form 518,
for Pay Roll Purposes

Each pay roll submitted to the Treasury State Accounts Office shall be accompanied by *Voucher Distribution Statement*, WPA Form 518. When pay rolls are prepared for employees whose earnings are distributed to more than one project, a separate WPA Form 518 shall be submitted for each project shown in the pay roll summary.

Voucher
Distribution
Statement,
WPA Form 518.

Voucher Distribution Statement, WPA Form 518, shall be prepared, in triplicate, from the audited time sheets prior to pay roll typing. The original shall be submitted with the pay roll. The copies shall be processed by the Work Projects Administration immediately upon preparation, the first copy being retained by the Division of Finance, and the second copy transmitted to the Division of Statistics. When prepared for supply fund pay rolls submitted on WPA Forms 503 and 509 covering workers engaged on both general- and direct-service activities, a distribution of the charges by certification status for each activity, subtotaled by direct and general service, shall be shown on the reverse side of the form (see page 4.5.011). No signature is required on this form.

—For Pay Roll
Purposes.

Note.—*Voucher Distribution Statement*, WPA Form 518, also shall be prepared to accompany certain vouchers for nonlabor expenditures as set forth on page 4.2.0741.

Federal Works Agency
Work Projects Administration
WPA Form 518

VOUCHER DISTRIBUTION STATEMENT

To be attached to all vouchers

1. Bureau voucher No.			
2. Encumbrance No.			
3. Appropriation or expenditure symbol			
4. Official project No.			
5. Work project No.			
6. Location symbol			
7. District or branch No.			
8. Operating designation and program class			
9. Type-of-work symbol			
Object of expenditure	Code	Amount	
10. Personal services	01		
	02		
11. Other (specify code)			
12. Subsistence deductions			
13. Other deductions			
14. Net total attached voucher			
15. Amount of encumbrance liquidation			
16. Encumbrance adjustment	Increase		
	Decrease		
Pay Roll Data			
17. Pay roll period from		to	
18. Type of pay roll	19. Type of employee	Time	
Administrative <input type="checkbox"/>	Project wage		
Project <input type="checkbox"/>	Supervisory		
Compensation <input type="checkbox"/>			

Voucher Distribution Statement, WPA Form 518, shall be prepared in accordance with the following instructions:

— — Preparation.

Item 1.—Enter the pay roll number.

Item 2.—Leave blank.

Items 3 Through 9.— Self-explanatory

Item 10.—Show the breakdown of the amount of the pay roll as between project wage employees, code "01," and project supervisory personnel, code "02." When the pay roll covers disability compensation, use the third line of item 10 with the proper coding.

Item 11.—Leave blank.

Item 12.— When the pay roll contains deductions for subsistence (food, lodging, and canteen services) of WPA employees quartered in work camps operated by the Work Projects Administration, the amount of such deductions shall be entered as item 12, using expenditure classification code "10."

Item 13.—Other deductions made from pay roll earnings shall be entered on this line. When such deductions are for emergency medical treatment, hospitalization, or burial of WPA employees quartered in work camps operated by the Work Projects Administration, expenditure classification code "04" shall be entered in the space provided.

Item 14.—Enter the net total of the voucher, which is the difference between item 10 and the sum of items 12 and 13.

Item 15.—Except in the case of an administrative pay roll, leave blank.

Item 16.—Except in the case of an administrative pay roll, enter the amount of the pay roll as an "increase" adjustment.

Item 17.—Enter the pay roll period.

Item 18.—Check in the appropriate block the type of pay roll submitted. For this purpose all supply fund pay rolls shall be considered project pay rolls.

Item 19.—Enter in the column headed "Time" the total hours worked as applied to project wage employees and the number of days in pay status as applied to project supervisory employees. For this purpose appointive supply fund employees shall be considered project supervisory employees. The time worked by administrative employees shall not be shown.

Revised Jan. 31, 1941

Use and Preparation of VOUCHER DISTRIBUTION STATEMENT, WPA Form 518,
for Vouchers Other Than Pay Roll

Voucher Distribution Statement, WPA Form 518, shall be prepared to accompany all vouchers submitted to the Treasury State Accounts Office by the Work Projects Administration. The use of WPA Form 518 in connection with pay roll vouchers is explained on page 4.2.073.

WPA Form 518 shall be prepared in triplicate. The original and one copy shall be attached to the voucher. One copy shall be retained by the Work Projects Administration.

Voucher
Distribution
Statement,
WPA Form 518.
—For Vouchers
Other Than Pay
Roll.

The form shall be prepared in accordance with the following instructions:

— —Prepara-
tion.

Item 1.—Enter the number assigned to the voucher.

Item 2.—Leave blank.

Items 3 through 9.—These columns are self-explanatory.

Item 10.—Leave blank. This space is for pay roll purposes only.

Item 11.—The appropriate objective expenditure classification code number shall be entered in the "code" column and the amount inserted in the "amount" column.

Item 14.—The total of the voucher shall be entered.

The remaining spaces shall be left blank.

Added Jan. 31, 1941

**Use and Preparation of SCHEDULE OF VOUCHER DEDUCTIONS,
Standard Form 1096**

Schedule of Voucher Deductions, Standard Form 1096, shall be prepared and submitted with each pay roll or other voucher on which a deduction is made from the amount shown as earned or due an employee or other payee, which deduction is to be credited to miscellaneous receipts or to an appropriation or expenditure limitation or official project other than the one from which the pay roll or voucher is to be paid, except as provided in the following paragraph.

In the case of deductions for credit to appropriations of the National Youth Administration under the Emergency Relief Appropriation Act, fiscal year 1941, Standard Form 1044 shall be submitted with the pay roll or voucher in lieu of Standard Form 1096 (see page 4.2.002). In certain other cases involving credits to regular appropriations, Standard Form 1096 is not required, because the check drawn for the amount of the deduction is to be forwarded to the administrative agency by the disbursing clerk for scheduling on Standard Form 1044. In the latter cases, special instructions will be issued to individual offices.

Schedule of Voucher Deductions, Standard Form 1096, shall be prepared in an original and five copies for distribution as follows:

1. The original and three copies shall be submitted to the Treasury State Accounts Office with the pay roll or other voucher. One copy will be receipted by the Treasury State Accounts Office and returned to the Division of Finance.
2. One copy, together with any collateral papers tending completely to identify deductions as to purpose and to justify deposit to the account designated to receive credit, shall be transmitted directly to the General Accounting Office, Accounting and Bookkeeping Division, Washington, D. C., at the time the pay rolls or vouchers are forwarded to the Treasury State Accounts Office.
3. One copy shall be retained by the Division of Finance pending the return of the receipted copy from the Treasury State Accounts Office.

Standard Form 1096 shall be completely executed and shall provide full information under the several columnar headings in sufficient detail to permit prompt determination of the receipt or appropriation account to which the deduction is to be credited.

Transferring
Deductions
Between Approp-
riations.

Standard
Form 1096.
—Copies.

—Routing.

Standard Form No. 1096 Form approved by Comptroller General U. S. June 28, 1934		SCHEDULE OF VOUCHER DEDUCTIONS		Schedule No. _____ Sheet No. _____ (Date) _____	
(Department or establishment)		(Bureau or office)			
Made by _____ (Name)		(Title)		(Station)	
Period _____ (Month or quarter ended)		D. O. symbol No. _____			
D. O. voucher number	Bureau or office voucher number	Appropriation and/or fund to be credited (Symbol and title in full)	Amount of deduction	Remarks	
Total,					
The accountable officer will deposit the total amount shown in the column headed "Amount of deduction."					
(Signature of approving officer)					
Deposit(s) with Treasurer, U. S.:					
Check No. _____, dated _____, for \$ _____; C/D No. _____, dated _____					
Check No. _____, dated _____, for \$ _____; C/D No. _____, dated _____					

Deductions which at the time made cannot be definitely allocated to the receipt or appropriation account to which they pertain may be designated and submitted as "special deposits," pending a later determination of the account to be credited.

Deductions treated as special deposits which are subsequently identified and allocated to a receipt or appropriation account shall be transferred from the Special Deposits Account through the medium of *Schedule of Transfers—Special Deposits*, Standard Form 1046. Instructions relating to the preparation of Standard Form 1046 are set forth on page 4.2.079.

—Preparation.

—Heading.

The heading of Standard Form 1096 shall be completed in accordance with the following instructions:

Schedule Number.—Enter the State or district office serial number. Each State or district office shall maintain a record of serial numbers used for Standard Form 1096. Schedules shall be numbered in consecutive numerical sequence for the fiscal year.

Sheet Number.—Show the number of the page and the total number of pages in the schedule.

Date.—Enter the date on which Standard Form 1096 is prepared.

Department or Establishment.—Federal Works Agency—Work Projects Administration.

Bureau or Office.—Enter the name of the State. If the schedule is prepared in a district or local office, the name or number of the district or local office shall be shown.

Made by.—Enter the name, title, and station of the Disbursing Clerk who will pay the voucher.

Period.—Leave blank.

D. O. Symbol Number.—Enter the symbol number of the Disbursing Clerk who will pay the voucher.

—Columns.

The columns on Standard Form 1096 shall be completed as follows:

D. O. Voucher Number.—Leave blank.

Bureau or Office Voucher No.—Enter the number of the pay roll or other voucher to which the schedule is attached.

Appropriation and/or Fund To Be Credited.—Enter the symbol and title in full of the appropriation or expenditure fund to be credited. Enter also the number of the official project and the number of the work project to be credited. In the event that a determination of the account to be credited is not immediately possible, instructions to place the amount of the deduction in the Special Deposits Account, pending a later determination of the account to be credited, shall be noted in the column headed "Appropriation and/or fund to be credited."

Amount of Deduction.—Enter the total amount of the deduction.

Remarks.—Explain the reason for the deduction. Reference shall be made in this space to the disbursing voucher to be credited, including the name, title, and symbol of the Disbursing Clerk, the number of the disbursing voucher, and the date paid. When the pay roll or voucher transmitted provides for only a partial payment, this fact shall be indicated in this column, together with the balance due.

—Certification.

The original of Standard Form 1096 shall be signed by an authorized certifying officer. The name and title of the certifying officer shall be typed on the original and all copies of the schedule.

Deductions Due
Other Federal
Agencies.

When pay roll or other voucher deductions are made to cover overpayments of compensation or collection of items that involve the accounts of other Federal agencies, the agency involved will advise the State Division of Finance of the proper appropriation or fund to be credited on the pay roll or other voucher. When such information is not available from the other Federal agency, the Disbursing Clerk shall be requested to obtain the necessary identifying information, or to place the amount in the Special Deposits Account pending identification by the agency involved. Deductions of this type shall not be credited to WPA appropriations.

When deductions of this type in any way pertain to compensation, information shall be included on the pay roll or other voucher and in the "Remarks" column of the *Schedule of Voucher Deductions, Standard Form 1096*, as to which agency made the overpayment; that is, whether the overpayment was made in connection with a local compensation payment, by the Compensation Commission, or on a regular WPA project pay roll. In such cases, two additional copies of the schedule shall be prepared for the State Compensation Officer.

—In Case of
Compensation.

When deductions are made in repayment for property losses, indicate the Special Deposits Account as the fund to be credited, and in the "Remarks" column state the reason as "A collection made pending the final determination of the responsibility for the loss of property." (See also page 4.2.079.)

—In Case of
Property
Losses.

The specific articles for which restitution is being made by deduction shall be listed, together with the quantity and unit value thereof. When the deduction represents the first of a series of partial payments it shall be so stated. Reference to the schedule by date and number upon which the required listing was made shall be shown on schedules covering subsequent deductions.

When pay roll deductions are made representing jury fees collected in accordance with the procedure set forth in volume 1 of the Manual of Rules and Regulations, page 1.5.067, a jury duty certificate signed by the court clerk shall be submitted with the pay roll.

—In Cases
Involving
Jury Duty.

Added Jan. 16, 1941

Use and Preparation of SCHEDULE OF COLLECTIONS, Standard Form 1044

Remittances and collections received by the State Work Projects Administrations in the form of cash or negotiable paper shall be transmitted to the Treasury State Disbursing Clerk with a *Schedule of Collections, Standard Form 1044*, within 24 hours after receipt.

Scheduling
Cash
Receipts.

Schedule of Collections, Standard Form 1044, shall be prepared in an original and five copies for distribution as follows:

Standard
Form 1044.
—Copies.

1. The original and two copies shall be submitted to the Treasury State Disbursing Office with the remittance or collection. One copy will be receipted by the Treasury State Disbursing Office and returned to the Division of Finance.
2. One copy, together with any collateral papers tending completely to identify remittances as to source and purpose and to justify deposit to the account designated to receive credit, shall be transmitted directly to the General Accounting Office, Accounting and Bookkeeping Division, Washington, D. C., at the time remittances or collections are forwarded to the Treasury State Disbursing Office.
3. One copy shall be submitted to the Treasury State Accounts Office.
4. One copy shall be retained by the Division of Finance pending the return of the receipted copy from the Treasury State Disbursing Office.

—Routing.

Standard Form No. 1044—Revised Form approved by Comptroller General U. S. June 25, 1935		SCHEDULE OF COLLECTIONS		Schedule No. _____ Sheet No. _____	
Received by _____ (Department or establishment)		_____ at _____ (Bureau or office)		_____ (Station)	
Period _____ (Month or quarter ended)		D. O. symbol No. _____			
Date received	Receipt number	Name of remitter	Detail description of purpose for which collections were received	Amount	Fund to be credited (Symbol and title in full)
Total,					
Received _____, subject to collection.			Forwarded _____		
By _____ (Disbursing clerk or accountable officer)			By _____ (Name)		
Certificate of deposit _____ dated _____			Title _____		

Standard Form 1044 must be completely executed and shall provide full information under the several columnar headings insufficient detail to permit prompt determination of the receipt or appropriation account to which the collection is to be credited.

Collections which at the time received cannot be definitely allocated to the receipt or appropriation account to which they pertain may be designated and scheduled as "special deposits," pending a later determination of the account to be credited.

Collections treated as special deposits which are subsequently identified and allocated to an appropriation account shall be transferred from the Special Deposits Account through the medium of *Schedule of Transfers—Special Deposits*, Standard Form 1046. Instructions relating to the preparation of Standard Form 1046 are set forth on page 4.2.079.

—Preparation. The heading of Standard Form 1044 shall be prepared in accordance with the following instructions:

Schedule Number.—Each State or district office shall maintain a record of serial numbers used for Standard Form 1044. Schedules shall be numbered in numerical sequence for the fiscal year.

Sheet Number.—Show the number of the page and the total number of pages in the schedule.

Department or Establishment.—Federal Works Agency—Work Projects Administration.

Bureau or Office.—Enter the name of the State. If the schedule is prepared in a district or local office, the name or number of the district or local office shall be shown.

Received by.—Enter the name, title, and station of the Disbursing Clerk receiving collection.

Period.—Leave blank.

D. O. Symbol Number.—Enter the symbol number of the Disbursing Clerk receiving collection.

—Columns. The columns of Standard Form 1044 shall be completed as follows:

Date Received.—Enter the date on which the remittance was received in the Work Projects Administration office.

Receipt Number.—Enter the number of the receipt furnished. If no receipt was furnished, this number may be the schedule number.

Name of Remitter.—Enter the full name of the person or firm making remittance.

Detail Description of Purpose for Which Collections Were Received.—Enter a detailed description of the purpose for which the collection was submitted. When collection is related to a previous payment, complete reference shall be made in this column to the number of the disbursing voucher to be credited, the date paid, and the name, title, and symbol of the Disbursing Clerk who made payment. Such other descriptive remarks shall be shown as will readily identify the amount, such as the pay roll page and line number.

Amount.—Enter the amount of the remittance.

Fund To Be Credited.—Enter in this column, in complete detail, the symbol and title of the appropriation or expenditure fund to be credited, together with the official project number and the work project number. In the event that a determination of the account to be credited is not immediately possible, instructions to place the collection in the Special Deposits Account, pending a later determination of the account to be credited, shall be written in the column headed "Fund to be credited."

—Certification.

The total amount of the collections listed should be entered in the space provided. The date the schedule is transmitted to the Treasury State Disbursing Office shall be inserted after the word "Forwarded." The original and all copies shall bear the typewritten name and title of the certifying officer, and the original shall be signed manually.

—In Cases Involving Compensation.

Remittances or collections received which pertain to compensation shall be transmitted to the State Compensation Officer with a memorandum giving the remitter's name, reason for the remittance, and any other information which will aid in the prompt identification of the account or appropriation to be credited.

—In Cases Involving Lost Property.

When collections are made in repayment for property losses, indicate the Special Deposits Account as the fund to be credited, and state the reason as "A collection made pending a final determination of the responsibility for the loss of property." (See also page 4.2.079.)

The specific articles for which restitution is being made by collections shall be listed, together with the quantity and unit value thereof. When the collection represents the first of a series of partial payments it shall be so stated. Reference to the schedule by date and number upon which the required listing was made shall be shown on schedules covering subsequent collections.

—In Cases Involving Jury Duty.

When collections representing jury fees are made in accordance with the procedure set forth in volume 1 of the Manual of Rules and Regulations, page 1.5.067, a jury duty certificate signed by the court clerk shall be submitted with WPA Form 1044.

Use and Preparation of **SCHEDULE OF TRANSFERS—SPECIAL DEPOSITS**
Standard Form 1046

Schedule of Transfers—Special Deposits, Standard Form 1046, shall be prepared to transfer collections which have been identified and allocated from the Special Deposits Account to a receipt or appropriation account.

The information required for the completion of Standard Form 1046 shall be obtained from the related *Schedule of Collections*, Standard Form 1044, or *Schedule of Voucher Deductions*, Standard Form 1096, and from other data obtained as to the fund or account to be credited.

Standard Form 1046 shall be prepared in an original and five copies and shall be numbered consecutively for each fiscal year. Distribution shall be as follows:

1. The original and three copies shall be transmitted to the Treasury State Accounts Office. One copy will be acknowledged by the Treasury State Accounts Office and returned to the Division of Finance.
2. One copy, accompanied by any collateral papers necessary completely to identify collections as to source and purpose and to justify transfer to the account designated to receive credit, shall be transmitted directly to the General Accounting Office, Accounting and Bookkeeping Division, Washington, D. C.
3. One copy shall be retained by the Division of Finance pending the return of the receipted copy from the Treasury State Accounts Office.

Collections representing reimbursement for lost property shall be permitted to remain in the Special Deposits Account for a period of at least 60 days before *Schedule of Transfers—Special Deposits*, Standard Form 1046, is prepared, unless it has been definitely established that there will be no return of such property which would call for a refund of the amount collected.

Scheduling
Transfers of
Special
Deposits.

Source
Document.

Standard
Form 1046.
—Copies.

—Routing.

Standard Form No. 1046—Revised Form approved by Comptroller General U. S. June 25, 1936		SCHEDULE OF TRANSFERS—SPECIAL DEPOSITS		Schedule No. _____ Sheet No. _____	
Made by _____ <small>(Department or establishment)</small>		_____ <small>(Bureau or office)</small>			
Period _____ <small>(Name)</small>		_____ <small>(Title)</small>		D. O. symbol No. _____ <small>(Station)</small>	
Date received	Receipt number	Name of remitter	Detail description of purpose for which collections were received	Amount to be transferred to Regular Account	Fund to be credited <small>(Symbol and title in full)</small>
Total,					
<p style="font-size: small;">The Accountable Officer is authorized to transfer from Special Deposits to his Regular Account and deposit the total amount shown in the column headed "Amount to be transferred to Regular Account."</p>					
				_____ <small>(Signature of approving officer)</small>	
				Title _____	
Certificate of Deposit No. _____		Dated _____			

Use and Preparation of SCHEDULE OF RETIREMENT AND DISABILITY FUND CREDITS,
Standard Form 1070

Scheduling Deductions for Retirement Fund.

Schedule of Retirement and Disability Fund Credits, Standard Form 1070, shall be prepared to cover deductions made from salaries of appointive employees of the Work Projects Administration who retain their civil service status and continue to contribute to the retirement fund.

Order of
Items.

Items on this form are to be listed according to the bureau voucher number which shall be shown in the column provided for that purpose.

Standard
Form 1070.

Standard Form 1070 shall be prepared in an original and six copies for distribution as follows:

—Copies.

1. The original and three copies shall be submitted to the Treasury State Accounts Office with the pay roll voucher. One copy will be receipted by the Treasury State Accounts Office and returned to the Division of Finance.
2. One copy shall be transmitted to the General Accounting Office, Accounting and Bookkeeping Division, Washington, D. C.
3. One copy shall be transmitted to the United States Civil Service Commission, Washington, D. C.
4. One copy shall be retained by the Division of Finance, pending the return of the receipted copy from the Treasury State Accounts Office.

—Routing.

[illegible]

Revised Jan. 18, 1941

Use and Preparation of SCHEDULE OF CANCELED CHECKS, Standard Form 1098

Scheduling and transmitting checks, drawn on funds appropriated to the Work Projects Administration, to the Treasury State Disbursing Clerk for cancellation shall be accomplished by means of *Schedule of Canceled Checks*, Standard Form 1098.

Schedule of Canceled Checks, Standard Form 1098.

—Use.

—Preparation and Routing.

Schedule of Canceled Checks, Standard Form 1098, shall be prepared in an original and five copies. The original and three copies shall be submitted to the Treasury State Disbursing Clerk, and one copy shall be forwarded to the Treasury State Accounts Office. One copy shall be retained by the Division of Finance pending the return of a receipted copy.

The heading of Standard Form 1098 shall be prepared as follows:

Schedule No.—Schedules shall be numbered in numerical sequence by each State or district office.

Sheet No.—Show the number of the page and the number of pages in the schedule.

Department or Establishment.—Federal Works Agency—Work Projects Administration.

Bureau or Office.—Enter the name of the State. If the schedule is prepared in a district office, the name or number of such office also shall be shown.

Submitted by.—Enter the name, title, and station of the Disbursing Clerk to whom the schedule is submitted.

Period.—Leave blank.

D. O. Symbol No.—Enter the symbol number of the Disbursing Clerk to whom the schedule is submitted.

The columnar preparation of Standard Form 1098 shall be as follows:

Date of Issue.—Enter the date of issue as shown on each check.

Check No.—Enter the check number of each check submitted for cancellation.

Payee.—Enter the full name of the payee as shown on each check.

D. O. Voucher Number Applicable and Reason for Cancellation.—Enter the D. O. voucher number and explain briefly the reasons for check cancellations.

Amount.—Enter the amount of each check to be canceled.

Appropriation or Fund to Be Credited.—Enter the symbol and title in full of the appropriation or expenditure fund to be credited. Enter also the number of the official project and the number of the work project to be credited.

The signature and title of the WPA certifying officer shall be placed at the bottom of the form in the space provided. The space provided for signature of the State Disbursing Clerk shall be left blank.

Standard Form No. 1098 Revised Form approved by Comptroller General, U. S. Sept. 24, 1940 General Regulations No. 91 Revised		SCHEDULE OF CANCELED CHECKS			Schedule No. _____ Sheet No. _____	
(Department or establishment)		(Bureau or office)				
Submitted by _____ (Name and title of disbursing officer)		at _____ (Station)				
Period _____ (Month or quarter ended)		D. O. symbol No. _____				
Date of Issue	Check No.	Payee	D. O. voucher number applicable and reason for cancellation	Amount	Appropriation or fund to be credited (symbol and title in full, including expenditure limitation)	
Total						
The amount of the above check(s) will be charged on my account current for _____, 19____, under the appropriation(s) or fund(s) indicated.				Forwarded _____, 19____		
(Disbursing Clerk or accountable officer)				By _____ (Name)		
Date _____, 19____				Title _____		

Use and Preparation of SPECIMEN SIGNATURE CARD, Treasury Form A-11

The designation of a certifying officer is accomplished by means of a formal letter to the employee from the State Work Projects Administrator or, where designated, the Deputy or Assistant State Administrator. Manually signed copies of such letters of designation shall be furnished the Treasury State Accounts and Treasury State Disbursing Offices and, in case authorization is conferred to approve purchase requisitions, to the State Procurement Office.

Appointment of
Certifying
Officers.

Regulation No. 1, United States Treasury Department, paragraph 13-c, approved by the President, provides:

Treasury
Regulations
for Certifying
Officers.

"Vouchers and pay rolls shall be certified only by authorized Project Managers or other 'certifying officers' who either have personal knowledge or documentary evidence of the facts upon which the vouchers or pay rolls are based, or who have immediate charge of the persons who have such knowledge."

Pursuant to the above quoted regulation and to give effect to the fundamental principles of pay roll and voucher certification, the following requirements are established for observance by all State and local officers of the Work Projects Administration:

WPA Applica-
tion of
Treasury
Regulations.

1. Certifying officers shall be carefully selected as to position and responsibility in the office organization, and shall in every instance be employees who, by the nature of their regular duties and official titles, either have personal knowledge or documentary evidence of the facts upon which the vouchers or pay rolls are based, or have immediate charge of the persons having such knowledge.
2. Persons designated as certifying officers shall personally sign the certifications, and shall not delegate this function to any other person in any way whatsoever.
3. In no case shall a person receive an appointment solely as certifying officer; certifying officers shall be chosen from responsible employees bearing regular organization titles.

—Personnel
Qualifications.

—Personal
Certification.

—Other
Duties.

Form A-11 U. S. TREASURY DEPARTMENT Accounts and Deposits	
Department or establishment _____	(Type/print name of officer)
Regional office _____	
Signature of officer authorized to sign or certify (1) Advice of allotment, (2) Purchase requisitions, (3) Travel orders, (4) Pay rolls, (5) and other vouchers and obligation documents.*	
(Signature) _____	
I certify that the above is the signature of the authorized certifying officer.	
(Signature) _____	
(Date) _____	(Title) _____
*Strike out items which officer is not authorized to sign. If authority to certify is limited to documents under a specific project authority, allotment or project, such limitation and any other limitation shall be indicated.	

(Front)

INFORMATION TO BE INSERTED BY U. S. TREASURY STATE ACCOUNTS OFFICE, COMMISSIONER OF ACCOUNTS AND DEPOSITS	
BOND REFERENCE	
Date of bond _____	
Surety _____	
Penalty, \$ _____	
SPECIFIC CERTIFYING AUTHORITY:	

(Back)

Treasury Form
A-11.

—Preparation.

Specimen signatures of certifying officers shall be secured on *Specimen Signature Card*, Treasury Form A-11, for transmission to the Treasury State Accounts and Treasury State Disbursing Offices and where required, the State Procurement Office. Care shall be exercised in preparing Treasury Form A-11 in order that the signing or certifying authority shown thereon is limited to that actually intended. This shall be accomplished by blocking out the items which the officer is not authorized to sign. The original and each copy of Treasury Form A-11 shall bear the manual signature of the person designated as certifying officer and of the person appointing the certifying officer.

—Copies and
Routing.

Sufficient copies of each Treasury Form A-11 shall be prepared to enable an original and two copies to be transmitted to the Treasury State Accounts Office and, where required, one copy to the State Procurement Office. One copy shall be retained by the State Work Projects Administration.

—Revocation.

Revocation of the authority of a certifying officer shall be accomplished by the issuance of a formal letter from the State Administrator to the employee. Manually signed copies of the letter of revocation shall be furnished the offices which received copies of the letter of designation.

Revised Jan. 31, 1941

Use and Preparation of VOUCHER DISTRIBUTION, Treasury Form A-4

Voucher Distribution, Treasury Form A-4, will be prepared by the Treasury State Procurement Office to accompany all vouchers submitted to the Treasury State Accounts Office and the State Work Projects Administration, covering payments for materials, supplies, equipment and impersonal service ordered through the Treasury State Procurement Office.

Treasury Form A-4 will be prepared in triplicate. The original and one copy will be attached to the voucher when submitted to the Treasury State Accounts Office. The Treasury State Accounts Office will transmit to the WPA Division of Finance, Treasury Forms B-12 or B-15b, A-40, and a copy of *Voucher Distribution, Treasury Form A-4*, or of the voucher having information relative to payment noted thereon, if available. (See page 4.5.013 for instructions as to processing this form.)

Voucher
Distribution,
Treasury
Form A-4.

—Use and
Preparation.

—Copies
and Routing.

Form A-4—Revised U.S. TREASURY DEPARTMENT ACCOUNTS AND DISBURSE		VOUCHER DISTRIBUTION (TO BE ATTACHED TO ALL VOUCHERS EXCEPT PAY ROLLS)	
Voucher No. _____, 19__			
Requisition or P.O. No. _____			
Appropriation symbol _____	Treasury encumbrance No. _____		
Official project No. _____	WPA classification No. _____		
Allotment No. _____	Job No. _____		
Authorization No. _____	Location symbol _____		
Treasury voucher No. _____	Type of work symbol _____		
Object of expenditure	Code	Amount	
Supplies and materials _____	10	_____	
Rent:			
Equipment _____	21	_____	
Buildings _____	22	_____	
Construction, maintenance, and repair contracts:			
Relief employees _____	31	_____	
Nonrelief employees _____	32	_____	
Other payments on contracts _____	33	_____	
Grants:			
States, etc _____	41	_____	
Individuals (cash) _____	42	_____	
Individuals (in kind) _____	43	_____	
Contractual services:			
Communication _____	51	_____	
Travel, including subsistence _____	52	_____	
Transportation of things _____	53	_____	
Printing and binding _____	54	_____	
Advertising _____	55	_____	
Heat, light, power, water, and electricity _____	56	_____	
Other _____	57	_____	
Equipment purchased _____	60	_____	
Land _____	70	_____	
Loans:			
Principal _____	81	_____	
Accrued interest _____	82	_____	
_____		_____	
_____		_____	
_____		_____	
Total of attached voucher _____		_____	
Encumbrance to be liquidated _____		_____	
Encumbrance adjustment { increase } _____		_____	
{ decrease } _____		_____	

Encumbrances for Government Bills of Lading

Preparation,
Standard Form
1058 Reference.

Instructions relating to shipments of property under Government bills of lading (Standard Forms 1058, 1058a, and 1059) are set forth elsewhere in WPA regulations.¹¹

Encumbrances for Government bills of lading shall be entered in *Project Ledger*, WPA Form 704, and processed on *Encumbrance Register*, WPA Form 757, copies of which shall be transmitted to the Treasury State Accounts Office and the Treasury State Procurement Office.

Use of Treasury
Form A-5 for
Separate
Encumbrances.

Where separate encumbrances are required for Government bills of lading, *Notice of Miscellaneous Encumbrance*, Treasury Form A-5, shall be prepared and a copy shall be submitted to the State Procurement Officer (see page 4.2.081).

Adjustment
After Audit,
Standard Form
1068.

Carriers' bills (*Public Voucher for Transportation of Freight or Express*, Standard Form 1068) will be rendered by carriers to the State Procurement Office concerned, which office will certify the bills to the State Treasury Accounts Office for payment. After payment, such bills, when transmitted to the General Accounting Office, will be post audited and any discrepancies with the carriers will be adjusted according to established arrangements.

A copy of Standard Form 1068 containing information as to payment thereof will be routed in the regular manner to the Division of Finance by the Treasury State Accounts Office.

¹¹See appendix A, item 2-11.

The nature of the irregularity as stated in the report of investigation is the governing factor in determining the fund or appropriation to be credited with monies recovered in restitution cases.

— In Restitution Cases.

Upon recovery, overpayments or erroneous payments in wages or travel expenses should be credited to the appropriation against which the overpayment or erroneous payment was charged. However, in all cases where the exact dates and the related vouchers cannot be identified, collections shall be deposited to Miscellaneous Receipts.

— — Involving Wages or Travel Expenses.

Collections effected on account of diversions of labor or materials to uses and purposes other than those authorized by law, the payment for which was made from Federal appropriations of the Work Projects Administration, shall be credited to Miscellaneous Receipts.

— — Involving Labor or Material Division.

Since the account to be credited can be identified in all cases, collections made in restitution cases shall not be scheduled as "special deposits."

— — Identity of Account To Be Credited.

This Administration is required to furnish to the General Accounting Office copies of reports of investigations which involve accountability to or claims on behalf of the United States, and to furnish to that office a report of all collections made. In order to meet the latter requirement, the State Administrator shall advise the Division of Finance, Washington, D. C., whenever monies are recovered in such cases. This report shall be prepared in triplicate, the original and first copy being transmitted to the Division of Finance, Washington, D. C., and the second copy being retained in the State office. The report shall be in the following form:

— — Report Required.

FEDERAL WORKS AGENCY
WORK PROJECTS ADMINISTRATION
(State) _____

Date _____

Investigative Case No. _____

CITATION TO VOUCHER(S) UPON WHICH IRREGULAR EXPENDITURE WAS MADE

Name of debtor _____

Address _____

D. O. VOU.	DATE PAID	AMOUNT	PERIOD	OFFICIAL PROJECT NO.	WORK PROJECT NO.	APPROPRIATION SYMBOL
------------	-----------	--------	--------	----------------------	------------------	----------------------

STANDARD FORMS		DATE	AMOUNT	CERTIFICATE OF DEPOSIT		FUND CREDITED
1044	1096			NUMBER	DATE	

I hereby certify that the above-listed vouchers were paid by _____ Disbursing Clerk, Symbol _____ and that the deposits were covered into the accounts of _____ Disbursing Clerk, Symbol _____.

(Name)

(Title)

Chapter 3

PROPERTY INVENTORY RECORDS AND REPORTS

PART I. MAINTENANCE OF PROPERTY INVENTORY RECORDS

Inventory records of property are maintained (1) to protect the interest of the Federal Government as related to all property accepted into the custody of the Work Projects Administration; (2) to protect the personal interests of State Administrators and officials having responsibilities for the direction of the acquisition, use, and disposal of property; and (3) to protect individuals having property entrusted to their care and custody.

Property Inventory Records.

—Purpose.

The maintenance of inventory records for all property in the custody of a State Work Projects Administration and the verification and reconciliation of reports of inventory are responsibilities of Property Accounting Units of the State Division of Finance.

—Responsibility for Maintenance.

The manner and form in which inventory records shall be maintained are prescribed on pages 4.3.001-4.3.002. The procedure for verification and reconciliation of reports of inventory with inventory records and instructions relative to the taking of "check" physical counts of property in all places of custody by representatives of Property Accountants are set forth on pages 4.3.025-4.3.029. Instructions relating to certain reports of inventory required to be made by Property Accountants with respect to WPA-owned property on hand are set forth on pages 4.3.031-4.3.041.

—Instruction Reference.

Maintenance of Property Inventory Records

Inventory records of property shall be maintained under the supervision of State Property Accountants on the inventory record forms prescribed on page 4.3.009 in such manner and in such places as to reflect the acquisition, disposition, and current status of all property coming into custody of the State Work Projects Administration.

Maintenance of Inventory Records.

Inventory records shall be maintained in such locations as will serve every pertinent purpose without duplication of records. Under the limitations prescribed in the following subsections, records of inventory may be maintained: (1) in Property Accounting Units of Supply Sections, (2) in administrative offices, and (3) on operating projects.

—Location.

Property Accounting Units.—Whenever feasible all records of inventory shall be maintained in Property Accounting Units of Supply Sections as a general-service activity.

—Property Accounting Units.

Records of inventory for property owned within the Supply Fund Accounts shall invariably be maintained by inventory clerks of the Property Accounting Unit located in the Supply Section having the property in custody. Inventory clerks shall be located immediately adjacent to the personnel of the Control Unit

4.3.001

acting on "requests" for property. These records shall be maintained in such detail as may be required by the Field Supply Supervisor, to afford current information as to the availability of property in warehouse stocks. As prescribed elsewhere, Supply Supervisors are required to inform inventory clerks of all property in the process of repair or otherwise not available for issuance. In such cases inventory clerks shall make appropriate entries on records of the warehouse inventory to preclude errors in quantities of property available for issuance. In like manner, all documents ordering the removal from, or reflecting the addition to, warehouse stocks shall be made available to inventory clerks immediately upon issuance. Documents reflecting removals shall not be withheld from inventory clerks pending delivery of property to consignees.

— — Administrative Offices.

Administrative Offices.—With the prior approval of the Regional Director, records of inventory of administratively owned property may be maintained in administrative offices. Such records shall be maintained on the standard WPA forms prescribed herein, under the supervision of the State Property Accountant. Inventory clerks in this case shall be paid directly from administrative funds and not from funds of the Supply Fund Account.

— — —Requests for Maintenance.

Requests to the Regional Director for the maintenance of records of the administrative inventory in administrative offices shall be accompanied by a full justification, together with information as to where *Requisition for Purchase, Treasury Forms A-6*, are processed and a statement that the inventory records will serve every necessary purpose without duplication elsewhere.

— — Operating Projects.

Operating Projects.—Where property transactions on individual operating projects are of sufficient volume and importance, the inventory records of the project property as herein prescribed may be maintained in the appropriate project offices. This may be done only upon the specific prior approval of the Director of Finance, Washington, D. C.

— — —Requests for Maintenance.

Requests for the maintenance of inventory records on operating projects shall be submitted through the Regional Director and shall be accompanied by full justifications therefor, including a statement that the records will serve every pertinent purpose without duplication elsewhere.

When kept on operating projects, inventory records shall be maintained on the WPA forms prescribed herein, under the supervision of the State Property Accountant. Inventory clerks in this case shall be paid directly from project funds and not from the Supply Fund Account.

Types of Property for Which Inventory Records in Card Form Shall Not Be Maintained

Inventory records on the WPA forms prescribed herein shall not be maintained (except as noted) for the following types of property:

- | | |
|--|--|
| <ol style="list-style-type: none"> 1. Property in the following categories which does not become WPA property and/or which does not remain in the custody of the Work Projects Administration for an extended period of time: (a) Property produced, salvaged, or manufactured on a project for incorporation in the same project; and (b) property produced on sewing, canning, and similar projects. Records for these types of property maintained by Property Accounting Units shall consist of the originals of <i>Production and Distribution Report</i>, WPA Forms 743, submitted by the producing unit. 2. Works of art produced on art projects which are not taken into custody of warehouses. 3. Property of project sponsors that has not been officially accepted into custody of the Work Projects Administration through signed agreement and the execution of <i>Receipt for Property or Services</i>, WPA Form 741, as prescribed on page 2.10.052. 4. Unserviceable and useless property that has been ordered for salvage or to be reduced to junk by approved <i>Report of Survey</i>, WPA Forms 715. This property shall be removed from records immediately upon receipt by Property Accountants of approved WPA Forms 715 and shall not remain recorded in records of inventory until disposed of by sale or otherwise. | <p>Property Not Subject to Inventory Record.</p> <p>—Produced, Salvaged, or Manufactured Property.</p>
<p>—Works of Art.</p>
<p>—Sponsors' Property Not in WPA Custody.</p>
<p>—Unserviceable Property.</p> |
|--|--|

Types of Property, Other Than Implements, for Which Accounting on Inventory Records Shall Not Be Necessary Beyond Issuance From Warehouses

Property Not Subject to Inventory Records Beyond Warehouse Issuance.
—Unit Value 50 Cents or Less.

—List To Be Compiled.

—Responsibility for Use of Property.

—Examples.

—Books for Library Projects.

In order to eliminate detailed accounting and reporting for property having small value, property having unit values of 50 cents or less need not be accounted for in the inventory records beyond issuance from warehouses. Such property need not be included on any inventory reports except the semiannual reports of inventory on WPA Form 781 and the report of inventory on WPA Form 720 at the time of change in the responsible custodian.

Through cooperation with officials of the respective divisions, the State Property Accountant shall compile lists of property coming within this category. Such lists shall be approved by the State Work Projects Administrator, and items thereon shall be shown as "expended" when issued from warehouses. These lists also shall include minor items of property which lose their identity when made a part of some other item of property. These items shall be shown as "expended" when issued or installed or made a part of other items of property.

As prescribed on page 2.10.071, officials of the operating divisions shall be responsible for seeing that property in these categories is correctly administered and used, and that adequate property controls are maintained on the projects.

Examples of property which may be considered as "expended" when issued or installed are listed below:

Abrasives (sandpaper, steel wool, etc.)	Handles (for hand tools)
Bolts, nuts, and washers	Liquids (in containers of 1 gallon or less)
Brooms and brushes	Nails, staples, etc.
Findings (buttons, needles, etc.)	Office supplies
First-aid supplies and kits	Rivets
Food supplies	Screws
Files (hand tool)	Signs (directional, safety, etc.)
Globes (electrical and lantern)	Toys and minor athletic equipment

Books for library projects may be cleared from inventory records when delivered to projects provided the receiving project maintains an adequate record system, such as a card catalog, including records of books loaned and returned, and a system of follow-up of delinquent returns.

Records of Inventory for Property, Other Than Implements, Which May Be
Handled as a "Service" in the Same Manner as Implements

The use of certain property, other than implements, owned within the Supply Fund Inventory, may be made available in the same manner as implements; i.e., the property may be issued to projects as a "service," and the expense shall be included in the Implement Service Account. Property, other than implements, authorized to be handled in the same manner as implements shall retain its identity as to classification on the records of inventory, and the value of such property shall be reflected in the appropriate inventory account and not in the Implement Inventory Account.

Inventory
Records for
Property
Handled as a
"Service."

Examples of property that may be so handled are minor equipment not individually identified (small dewatering pumps, pneumatic tools, etc.), first-aid and safety supplies, and certain office equipment (chairs, desks, staplers, etc.).

--Examples.

All property shall be classified in the records of inventory in accordance with the definitions contained on pages 2.10.001-2.10.003 and as outlined in the table on page 4.3.006.

--Classifica-
tion of
Property.

Certain office supplies, such as pencils, paper, waste baskets, columnar pads, ribbons for office machines, and similar items, may be handled as a general-service activity. This type of property shall be accounted for in the records of inventory as office supplies, and its value shall be reflected in the Materials and Supplies Inventory Account until issued for use.

--Office
Supplies.

TABLE OF INVENTORY RECORD FORMS TO BE MAINTAINED AS RELATED TO TYPES OF PROPERTY
Classifications of Property as to Type Correspond with Definitions of Property Contained
on pages 2.10.001-2.10.003 of the Manual of Rules and Regulations

EQUIPMENT		OTHER THAN EQUIPMENT	
Records To Be Maintained on WPA Form 712		Records To Be Maintained on WPA Form 747	
Equipment Individually Identified by serial, engine, or other numbers.		Materials and supplies classification	
Identification type number	Equipment classification	Identification type number	
1-----Major construction		13-----Expendable materials and supplies (except textiles and findings) procured for the purpose of being incorporated into a project or into another item of property	
2-----Automotive		14-----Textiles and findings	
3-----Shop		15-----Expendable materials and supplies produced by WPA production activities for WPA use	
4-----Industrial, except sewing machines		16-----Consumable expendable property, such as gasoline, other fuels, oil, etc.	
4A-----Sewing machines and sewing-room equipment		17-----Office supplies, such as paper, pencils, ink, etc.	
5-----Scientific and engineering		18-----First-aid and safety supplies	
6-----Art and craft		The total value of property (other than equipment) identified by Type Numbers 13 to 18 inclusive, and owned within the Supply Fund Inventory shall equal the value of the Supply Fund Materials and Supplies Inventory Account No. 11.	
7-----Educational		Identification type number	Implement classification
8-----Office (labor-saving machines, etc.)		19-----	Implements: All hand tools and devices classified as implements. This classification shall not include property other than implements which is handled as a "service" in the same manner as implements or as a "general service." (See page 4.3.005.)
9-----Camp		The total value of implements identified by Type Number 19 and owned within the Supply Fund Inventory shall equal the value of the Supply Fund Implement Inventory Account No. 13.	
Location Records To Be Maintained on WPA Form 712 LRVP		Location Records To Be Maintained on WPA Form 747 LRVP	
Subsidiary location record for individually identified equipment, Types 1 to 9 inclusive, that is owned within the Supply Fund Inventory and made available to operating units on a rental basis.		Subsidiary location record for all implements and other nonexpendable property issued to operating units as a "Supply Section service" and owned within the Supply Fund Inventory.	
Records To Be Maintained on WPA Form 747			
Equipment not individually identified, including any minor items of equipment that may be made available to operating units in the same manner as implements.			
Identification type number	Equipment classification		
10-----Minor construction			
11-----Furniture			
12-----Accessories			
12A-----Miscellaneous nonexpendable items not otherwise identified			
12A-----filed			
The total value of equipment identified by type numbers 1 to 12-A inclusive, and owned within the Supply Fund Inventory, shall equal the value of the Supply Fund Equipment Inventory Account No. 12.			
Location Records To Be Maintained on WPA Form 747 LRVP			
Subsidiary location record for equipment, Types 10, 11, and 12, that is owned within the Supply Fund Inventory and made available to operating units in the same manner as implements.			

Special Requirements for Records of the Supply Fund Inventory

Certain equipment and other nonexpendable property of the Supply Fund Inventory are made available to operating units on a rental basis or as a Supply Section service. This property is continually owned within the Supply Fund Inventory Accounts and is returnable to Supply Section Storage Units upon completion of its use by operating units. This condition necessitates the maintenance of a basic and complete record of the nonexpendable inventory segregated between equipment and implements, which record shall be supplemented by a subsidiary memorandum record showing the location of the property.

Supply Fund
Property Avail-
able on a
Rental Basis or
as a Service.

—Special
Records.

The basic record shall be affected by additional acquisitions through purchase from outside sources, by transfers of ownership, and by reductions through transfer of ownership or surplus or surveyed removals.

— —Basic
Record.

The location records shall reflect the place of custody of the property, segregated as to operating unit, warehouse, and in certain cases individuals.

— —Location
Records.

Since materials and supplies owned within the Supply Fund Account can be located only within a Supply Section Storage Unit, the basic record automatically constitutes the location of the property.

Revised Sept. 8, 1941

PART II. USE AND PREPARATION OF PROPERTY INVENTORY RECORDS

The following listed forms shall be used to maintain property inventory records: Property
Inventory
Record Forms.

1. *Inventory Record of Equipment*, WPA Form 712.—WPA Form 712 shall be used to maintain records of individually identified equipment owned within (a) the Supply Fund Account, (b) the Administrative Account, and (c) the accounts of operating projects; and of all other equipment accepted into WPA custody. —WPA Form
712.
2. *Equipment Location Record*, WPA Form 712 LRVP.—WPA Form 712 LRVP shall be used as a memorandum location record for individually identified equipment of the Supply Fund Inventory that is made available to operating units on a rental basis. This record shall be a subsidiary record to WPA Forms 712 to disclose the custodial location of the equipment. —WPA Form
712 LRVP.
3. *Inventory Record Other Than Equipment*, WPA Form 747.—WPA Form 747 shall be used to maintain records of all property except items of individually identified equipment. —WPA Form
747.
4. *Inventory Location Record*, WPA Form 747 LRVP.—WPA Form 747 LRVP shall be used as a memorandum location record for all property of the Supply Fund Inventory that is made available to operating units as "implement service." This record shall be a subsidiary record to WPA Forms 747 to disclose the custodial location of the property. —WPA Form
747 LRVP.

Detailed instructions relating to the preparation and use of records of inventory are contained herein as follows: —Instruction
Reference.

WPA Form 712	Pages 4.3.010-4.3.012
WPA Form 712 LRVP	Page 4.3.019
WPA Form 747	Pages 4.3.013-4.3.017
WPA Form 747 LRVP	Pages 4.3.020-4.3.021

WPA Forms 712, 712 LRVP, 747, and 747 LRVP are printed and stocked centrally, subject to requisition by State Work Projects Administrations. Forms 712 and 747 are available as shown below to suit the filing arrangements which State Administrations elect to use. Forms 712 LRVP and 747 LRVP are stocked only in the sizes shown for filing on vertical panels. No other type shall be used. —Sizes
Available.

<i>Title</i>	<i>Method of Filing</i>	<i>Identifying Number</i>	<i>Size</i>
Basic Records			
<i>Inventory Record of Equipment,</i>	Drawers, trays, etc.	712	5" x 8"
	Visible binders	712 VB	4 $\frac{3}{4}$ " x 9 $\frac{3}{4}$ "
WPA Form 712	Vertical panels	712 VF	4" x 7"
<i>Inventory Record Other Than Equip- ment,</i> WPA Form 747	Drawers, trays, etc.	747	5" x 8"
	Visible binders	747 VB	4 $\frac{3}{4}$ " x 9 $\frac{3}{4}$ "
	Vertical panels	747 VP	3" x 7"
Location Records			
<i>Equipment Location Record,</i> WPA Form 712 LRVP	Vertical panels	712 LRVP	1 $\frac{1}{2}$ " x 4 $\frac{1}{2}$ "
<i>Inventory Location Record,</i> WPA Form 747 LRVP	Vertical panels	747 LRVP	Small 1 $\frac{1}{2}$ " x 4 $\frac{1}{2}$ " Large 3" x 7"

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-Pre-
o Show
ship.

Inventory records of property shall be maintained on the forms prescribed herein, and no other forms or adaptations shall be used. The table on page 4.3.006 outlines the various classifications of property and the inventory record forms on which the records shall be maintained. Each classification of property is assigned an identifying type number. Space is provided in the upper right corner of WPA Forms 712 and 747 to indicate the identification type number. These numbers afford an index for the proper classification of property on the inventory record forms.

The identifying type numbers will also be useful when the semiannual reports of inventory described on pages 4.3.031-4.3.041 are prepared. The summation of values on all cards having the same identifying number will constitute the total value of the corresponding item of the inventory to be shown on the semiannual reports. For example: The summation of the values shown on all inventory record forms bearing Identification Type Number 2 will equal the total value of the WPA automotive equipment inventory.

Since records of inventory are usually segregated as to ownership, and reports of inventory are required to be broken down as to ownership, an alphabetical prefix shall be used with the Identification Type Numbers to afford the ownership segregation, as follows:

Prefix	Ownership
S. F.	Supply Fund Inventory
W. P.	Work project
Adm.	Administrative unit
Sp.	Sponsor
V.	Vendor

Inventory
record of
equipment,
WPA Form 712.
-Use.
-Information
To Be Recorded.

-Maintenance.

-Preparation.

Use and Maintenance of INVENTORY RECORD OF EQUIPMENT, WPA Form 712
Inventory Record of Equipment, WPA Form 712, shall be maintained for all individually identified equipment in the custody of the State Work Projects Administration. Individual WPA Forms 712 shall be maintained for each piece of equipment.

WPA Form 712 consists of four principal sections for recording (1) the complete detailed description and identification of the equipment; (2) the value of the equipment; (3) accessories such as a spare tire, tow chains, a signal arm, special lights, a scraper, a blade, or other such items made a permanent or semipermanent part of the equipment; and (4) implements such as a fire extinguisher, wrenches, hammers, and other hand tools, normally carried in a tool box. The term "accessories" includes any attachment that would affect the value of the equipment, and items entered under "accessories" shall be capitalized in the value of the equipment. The value of implements shall not be capitalized in the value of the equipment.

WPA Form 712 shall be maintained in a separate master file, segregated as to type and identified according to the number shown on the table on page 4.3.006 and as indicated in the space for "Type No.," on the WPA Form 712.

The preparation of WPA Form 712 shall be as follows:

Heading.—Enter the data required. In the space for "Brief description" describe the general type of equipment, using terms such as "Truck—stake body," or "Tractor with bulldozer." In the space "Owned by" enter the proper ownership symbol (see above list). In the space "Serial" enter the WPA number assigned. In the case of automotive equipment the serial number shall be the official Government plate number assigned to the equipment. The "Type No." shall correspond with the number established for the particular classification of the equipment shown on page 4.3.006 herein.

Description of Equipment.—Enter the complete description of the equipment, including all numbers.

Acquisition and Current Value.—The first entries in this space should be the original cost of acquisition to the Work Projects Administration, including all transportation costs paid. The current value of the equipment shall be recorded in the last column. Transactions and entries affecting the current value include (1) appraisals, documented on WPA Form 364; (2) capitalization by the addition of accessories, documented on WPA Forms in the 740 series; and (3) capitalization resulting from major overhaul, documented on WPA Form 359.

Accessories.—List any accessories made a permanent or semipermanent part of the equipment that would affect its value.

Implements.—List any implements and other tools normally carried in a tool box for general utility to the equipment.

Once each month, the total value of all equipment owned within the Supply Fund Account, as reflected on WPA Forms 712, shall be summarized, compared, and reconciled with the total value reflected in the Equipment Inventory Account. —Monthly Reconciliation With Equipment Inventory Account.

There follows a specimen WPA Form 712, executed to show the record of a 130-horsepower crawler tractor, with bulldozer attachment made after original acquisition. Entries on the specimen card are explained as follows: —Specimen Form.

June 2, 1940: Tractor ordered at cost of \$8,000—Treasury Form A-7, No. 75689.

June 2: Freight charges of \$130—Treasury Form A-5.

August 6: One bulldozer and special lighting equipment, value of \$2,600, made permanent part of tractor—WPA Form 359, No. 147.

October 9: Cab for winter protection constructed on tractor, value of \$300—WPA Form 359, No. 256.

December 1: Semiannual appraisal reduces current value of tractor by \$600—WPA Form 364, No. 417.

In the "Accessories" column are recorded the bulldozer, special lighting equipment, and cab for winter protection. These items are capitalized in the value of the tractor in the "Acquisition and current value" column.

In the "Implements" column are recorded the miscellaneous implements carried by the equipment.

Brief description				Complete description of equipment				Owned by		Serial	Type No.
TRACTOR (with Bulldozer)								S.F.	17	S.F.1	
TRACTOR - CRAWLER - WITH BULLDOZER								Acquisition and current value			
Make	Model	Type or size	Date	Doc. and No.	Amount	Current value					
HC	K-12	130 HP	6-2-40	A-7 75689		\$8,000					
Year	Serial No.	Motor No.	6-2	A-5 (FRT)	\$160	\$1,160					
1940	196-521-37	6395421	8-6	359#147	2,600						
			8-6	359#147	100	10,760					
			10-9	359#256	300	11,060					
			12-1	364#417	600	10,460					
Accessories											
Date	Doc. and No.	Quan.	Item	Date	Doc. and No.	Quan.	Item				
8-6-40	359#147	1	Bulldozer	6-5	740B#150	1	Fire Ext.				
8-6	359#147	1	Light			1	Tool Box				
10-9	359#256	1	Cab			1	Ball Hammer				
						1	Sledge Hammer 10#				
						1	Hyd. Jack 3T				
						1	Steel Tool Kit #3				
WPA rental rate											
\$4.36 00 per MONTH											
FEDERAL WORKS AGENCY											
WPA Form 712 (Revised 9/8/41)											
INVENTORY RECORD OF EQUIPMENT											
(This form printed in Washington)											

4.3.012 • FINANCE

—Semiannual
Summary.

Semiannually, as required on pages 4.3.032-4.3.041, the total value of each type of equipment shall be summarized for inclusion in the report of inventories to the central office. WPA Forms 712 shall be assembled as to "Type Number" as recorded in the appropriate space on the form, and summarization made of the total current value of each type.

Revised Sept. 8, 1941

Use and Maintenance of INVENTORY RECORD OTHER THAN EQUIPMENT, WPA Form 747

Inventory records for all property other than individually identified equipment shall be maintained on *Inventory Record Other Than Equipment, WPA Form 747*. The types of property to be recorded on WPA Form 747 are set forth in the table on page 4.3.006.

Inventory
Record Other
Than Equip-
ment, WPA
Form 747.

—Use.

A separate WPA Form 747 shall be maintained for each nomenclature of property in the inventory. WPA Forms 747 shall be filed according to ownership; i.e., operating projects, administrative offices, and Supply Fund Inventory.

—Separate
Forms for
Types of
Property.

WPA Forms 747 for nonexpendable property owned within the Supply Fund Inventory Account, and made available to operating units as implements or in the same manner as implements, shall be maintained in a separate master file. As set forth on page 4.3.018 a subsidiary record on WPA Form 747 LRVP shall be maintained to show the location of all such nonexpendable property.

— —Supply
Fund Nonex-
pendable
Property.

WPA Form 747 is divided into three sections for the purpose of recording acquisitions, disposals, and quantities on hand.

—Prepara-
tion.

When used for records of expendable property, postings within the disposal bracket shall reflect the incorporation or consumption of expendable property and the reduction of inventory by transfers of ownership and by surveyed and surplus removals.

— —Expend-
able Property.

When used for records of nonexpendable property, except implements and items handled in the same manner as implements, postings within the disposal bracket shall reflect reduction of inventory by transfer of ownership and by surveyed and surplus removals.

— —Nonex-
pendable Prop-
erty Except
Implements.

When used for records of implements and other items owned within the Supply Fund Account handled in the same manner as implements, postings within the disposal bracket shall also reflect reduction of inventories by transfer of ownership, documented on *Transfer Voucher, WPA Form 740*, and by surveyed and surplus removals. Movements of such items to and from operating units, documented on *Property Transfer Order and Receipt, WPA Form 740a*, shall not be reflected within the disposal bracket on WPA Form 747. The WPA Forms 747 in this case constitute the basic record of the Supply Fund Inventory, regardless of location. The actual location of this type of inventory shall be maintained on *Inventory Location Record, WPA Form 747 LRVP*, as set forth on page 4.3.018.

— —Imple-
ments.

Postings shall be made to WPA Form 747 from documents reflecting the ordering, acquisition, value, and disposition of property other than equipment, as follows:

Heading.—Entries required are self-explanatory. The "Type Number" assigned shall be in accordance with the classifications set forth in the table on page 4.3.006.

— —Heading.

Column 1.—Enter the date of the transaction recorded on the same line.

— —Columnar.

Column 2.—Enter the type and serial number of the document on which the transaction is recorded.

Column 3.—Entries in this column shall be based only on quantities of property ordered for purchase by the Procurement Division as reflected on *Purchase Order, Treasury Form A-7*, or other Treasury contracts. Quantities requested on *Requisition for Purchase, Treasury Form A-6*, or other request form shall not be entered in this column or elsewhere on the form.

Column 4.—Enter the quantity received and accepted into custody. Documents reflecting the acquisition of ownership of property include—

1. *Receiving and Inspection Report, Treasury Form A-8*, in the case of property procured at the expense of the Supply Fund Account.

2. *Receipt for Property or Services, WPA Form 741*, in the case of property procured at project expense. This entry shall be subsequently confirmed by checking with Treasury Form A-8.
3. WPA Forms in the 740 series when the releasing unit is credited with the value of the property.
4. *Receipt for Property or Services, WPA Form 741*, for property acquired as follows:
 - (a) "Donated property received."
 - (b) Property "found on hand."
 - (c) Property manufactured for and owned by the operating unit.
 - (d) Property received into stock as the result of salvage or rehabilitation following survey action.
 - (e) Surplus property acquired from other Federal agencies through the Procurement Division and assigned to the operating unit.

Column 5.—Enter the unit value of the property. Discounts earned shall not affect the unit value of the property.

Column 6.—Enter the cost of the property ordered or received as evidenced by the document of acquisition.

In addition to the cost thus determined, there shall be shown any cost of transportation at Government expense, documented on *Requisition for Purchase, Treasury Form A-6*, or *Notice of Miscellaneous Encumbrance, Treasury Form A-5*.

Column 7.—Enter the quantity removed from ownership, documented as follows:

1. *Transfer Voucher, WPA Form 740*, when the relinquishing unit is to be credited with the value of the property.
2. *Report of Survey, WPA Form 715*, when approved survey action results in authorization for the removal of the property in question from inventory records.
3. *Receipt for Property or Services, WPA Form 741*, or other receipt for surplus property transferred to another Federal agency through the Procurement Division. Entries in this column in such cases shall not be made from *Surplus Property Declaration, WPA Forms 774*.
4. Expendable property may be disposed of by incorporation or consumption. Such disposals may be documented as follows:
 - (a) Supply Section: *Shop Job Order and Cost Record, WPA Form 359*, and *Stock Issuance Slip, WPA Form 740b*.
 - (b) Operating projects and administrative units: *Report of Inventory and Movement of Property, WPA Form 720*, column 8.
5. *Receipt for Property or Services, WPA Form 741*, when used as a receipt for property returned to a project sponsor or other agency or person.

Column 8.—When appropriate, enter the value of the property recorded in column 7 as "disposed."

Each disposal of property of the Supply Fund Inventory recorded in column 7 shall be valued, determined by multiplying the quantity recorded in column 7 by the last determined average unit value shown in column 12.

It shall not be necessary to record the value of each disposal of expendable property incorporated or consumed on operating projects. At least semiannually at the time of preparation of *Report of Value of WPA-Owned Property on Hand, WPA Form 781*, (see page 4.3.032), WPA Forms 747 for project-owned expendable property shall be ruled off, and a summation made of the total quantity incorporated since the last WPA Form 781 was prepared. The average monthly consumption shall be determined and valued. The unit value for this purpose shall normally be the last unit price recorded in column 5. (See example on page 4.3.016.)

The value of expendable property incorporated or consumed on operating projects may be determined and recorded on WPA Form 747 at any other time that this information is needed by the State Administration.

Column 9.—Enter the quantity of property on hand, determined by adding to or subtracting from the last entry in this column the amount received or disposed of as recorded in column 4 or column 7. The last amount shown in column 9 may be proved at any time by subtracting the total of all entries in column 7 from the total of all entries in column 4.

Column 10.—In the case of property purchased through the Procurement Division, the entry in this column shall be the amount shown in column 3 plus the last previous entry in column 10. Deliveries made and recorded do not affect the entries in this column, except where the total of all deliveries as the result of the purchase order or contract is more or less than the amount ordered. In the latter case, an appropriate adjustment shall be made in columns 3 and 10.

In the case of property acquired other than by purchase, the entry in column 10 shall be the amount received (as shown in column 4) plus the last previous entry in column 10.

In the case of property released from the ownership of the Supply Fund Account, the entry in column 10 shall be determined by subtracting the entry in column 7 from the last previous entry in column 10.

Column 11.—In the case of property of the Supply Fund Inventory, enter the total value (including transportation charges recorded) of the property shown in column 10 as "Ordered and on hand." In the case of project-owned property, it shall not be necessary to complete the entry in this column for each entry in column 9. The value shall be entered semiannually at the time of preparation of WPA Form 781, and as the first entry on each continuing WPA Form 747. It also may be entered at any time when the information is needed by the State Administration.

Column 12.—The average unit value entered in column 12 shall be determined by dividing the entry in column 11 by the corresponding entry in column 10. The entry in column 12 normally shall be computed to the nearest cent. In no case shall the average unit value be computed beyond the nearest mill.

When the balance of the particular type of property on hand is released and the record on WPA Form 747 is to be liquidated, the average unit value of the quantity released shall be adjusted, if necessary, to clear the account.

Examples of postings to WPA Forms 747 are shown on the specimen records reproduced below.

—Examples
of Postings.

Case 1: Expendable property owned within the Supply Fund Inventory Account and stocked in Supply Section Storage Units for delivery to projects.

Case 2: Expendable property originally procured at project expense and delivered directly to a project.

Case 1.—Item: Lumber, Supply Fund Inventory Stock.

— — —Lumber,
Supply Fund
Inventory
Stock.

— — —Speci-
men Form.

Description <u>LUMBER, Yellow Pine 2" X 8"</u>						Unit: <u>MBM</u>	Type No. <u>S.F. - 13</u>				
Owned by <u>S.F. Acc't. No 11</u>						Location <u>Whse #2</u>					
Date	Document No. and type	Acquisition		Unit value	Cost	Disposal		Inventory			
		Ordered	Received			Quantity	Value	Quantity	Average unit value		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1941											
8/1	PO 7658	150		\$14	\$2.100						
	A-6 PO 7658	<i>freight</i>	<i>charges</i>		150			0	150	\$2.250	\$15.00
8/5	A-8 PO 7658		65	—	—			65	150		15.00
8/6	740 A					30	\$450	35	120	1,500	15.00
8/10	741 Salvage		5	5	25			40	125	1,525	14.60
8/11	741 D.P.R.		70	10	700			110	195	2,525	12.95
8/15	A-8 PO 7658		65	—	—			175	195		12.95
8/16	A-8 PO 7658		20	—	—			195	195		12.95
8/30	740 A					100	1,295	95	95	1,230	12.95
9/3	PO 8695	200		15	3,000						
9/3	A-5 PO 8695	<i>freight</i>	<i>charges</i>		200			95	295	4,430	15.02

Federal Works Agency
WPA Form 747
(Revised 9/8/41)

FEDERAL WORKS AGENCY
WORK PROJECTS ADMINISTRATION

INVENTORY RECORD OTHER THAN EQUIPMENT

(This form printed in Washington)

— — —Ex-
planation
of Entries.

The entries on the preceding specimen card are explained as follows:

Date	Recording document	Description of transaction
August 1	Treasury Form A-7	Issuance of Purchase Order No. 7858 for 150 MBM of the item of property.
August 1	Treasury Form A-6	Encumbrance of Government bill of lading to provide for transportation of property ordered on Purchase Order No. 7858.
August 5	Treasury Form A-8	Receipt of 85 MBM of the item of property ordered on Purchase Order No. 7658.
August 6	WPA Form 740a	Transfer of 30 MBM from Property Section with change of ownership.
August 10	WPA Form 741	Salvage and return to stock of Property Section of 5 MBM of item appraised at \$5 per MBM.
August 11	WPA Form 741	Receipt of 70 MBM of item appraised and valued at \$10 per MBM and transferred to Property Section as "Donated property received."
August 15	Treasury Form A-6	Receipt of additional 65 MBM of item pursuant to Purchase Order No. 7658.
August 16	Treasury Form A-8	Receipt of final shipment of 20 MBM of item pursuant to Purchase Order No. 7658.
August 30	WPA Form 740a	Transfer from ownership of Property Section of 100 MBM of item.
September 3	Treasury Form A-7	Issuance of Purchase Order No. 8695 for 200 MBM of item.
September 3	Treasury Form A-5	Encumbrance for Government bill of lading to provide transportation for property ordered on Purchase Order No. 8695.

— — —Lumber,
Work Project
Stock.

Case 2.—Item: Lumber, Work Project Stock.

— — —Speci-
men Form.

Description Lumber, Yellow Pine 2" x 8"

Unit: MBM Type No. WP-13

Owned by WP No. 61733 Location _____

Date	Document No. and type	Acquisition				Disposal		Inventory			
		Quantity		Unit value	Cost	Quantity	Value	Quantity		Value	Average unit value
(1)	(2)	Ordered	Received					On hand	Ordered and on hand		
(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
1-3-41	A-7# 7983-45	150		\$15	\$2,250				150		
1-10	741		150					150			
1-31	720					15		135			
2-28	720					12		123			
3-31	720					18		105			
4-30	720					56		49			
5-2	A-7# 8051-32	100		16	1,600			49	149		
5-15	715# 87					5		44			
5-31	720					21		23			
6-10	741		100					123			
6-30	720					23		100			
6-30	781 Report		250			150	\$450.00	100		\$1,600	\$16
	Average Monthly use, 16 months.					25	\$400.00				
7-31	720					35					
8-31	720					27					

Federal Works Agency
NPA Form 747
(Revised 5/5/41)

FEDERAL WORKS AGENCY
WORK PROJECTS ADMINISTRATION

The entries on the preceding specimen card are explained as follows:

<i>Date</i>	<i>Recording document</i>	<i>Description of transaction</i>	<i>— — —Ex- planation of Entries.</i>
January 3	Treasury Form A-7	Issuance of Purchase Order No. 7983-45 for 150 MBM of the item of lumber, freight charges included.	
January 10	WPA Form 741	Receipt and acceptance of 150 MBM as a result of Purchase Order No. 7983-45.	
January 31 February 28 March 31 April 30	WPA Form 720	Quantities incorporated as reported in column 8 of WPA Form 720.	
May 2	Treasury Form A-7	Issuance of Purchase Order No. 8051-32 for 100 MBM of the item of property.	
May 15	WPA Form 715	As the result of a fire, 5 MBM of the property were ordered removed from the records of inventory.	
May 31	WPA Form 720	Quantities incorporated as reported in column 8 of WPA Form 720.	
June 10	WPA Form 741	Receipt and acceptance of 100 MBM as result of Purchase Order No. 8051-32.	
June 30	WPA Form 720	Quantities incorporated as reported in column 8 of WPA Form 720.	

When the WPA Form 720 for June 30 is posted, the card is ruled off and the information for the semiannual report of inventory, WPA Form 781, is compiled. The average unit value of the property (normally the last unit price recorded in column 5) is determined and entered in column 12. Appropriate entries are also made in columns 4, 7, 8, 9, and 11. On the next line the average monthly use is determined and recorded. In this case 150 MBM of the item, having a value of \$2,400, were consumed on the project. Dividing these amounts by the number of months (6) in the reporting period, it is determined that the average monthly consumption was 25 MBM, valued at \$400. There remains on hand 100 MBM, valued at \$1,600. These amounts are entered appropriately in columns 7, 8, 9, and 11. These data are then ready for inclusion in the semiannual report, WPA Form 781.

<i>Date</i>	<i>Recording document</i>	<i>Description of transaction</i>
July 31	WPA Form 720	Incorporation disposal posted.
August 31	WPA Form 720	Incorporation disposal posted.

Revised Sept. 8, 1941

Location Records

Location
Records.

Equipment, implements, and certain other nonexpendable property handled in the same manner as implements, owned within the Supply Fund Account, are made available to projects on a returnable basis. The basic records of inventory on WPA Forms 712 and 747 are designed to disclose currently the volume and value of the Supply Fund Inventory, without reference to its location. For this reason it is necessary that a subsidiary record be maintained to disclose the location of the property.

— Forms To
Be Used.

Equipment Location Record, WPA Form 712 LRVP, is provided to disclose the location of all individually identified equipment of the Supply Fund Inventory (types 1 to 9, inclusive).

Inventory Location Record, WPA Form 747 LRVP, is provided to disclose the location of nonexpendable property of the Supply Fund Inventory made available to projects as a Supply Section service.

— — Filing
Method.

WPA Forms 712 LRVP and 747 LRVP are designed for filing on runways on panels so that the cards overlap to afford reading edges disclosing nomenclatures. The cards may be checked or posted without removal from the panels, thus affording facility in checking *Report of Inventory and Movement of Property*, WPA Forms 720. The runways are interchangeable, making possible the bulk removal or rearrangement of cards.

A filled panel affords a complete visible record of all items in custody of one, two, or three individual operating units, depending upon the size of the panel and the number of individual items of property.

Panels fit in standard filing cases and desk drawers and require no special filing equipment.

— — Sizes
Available

WPA Form 712 LRVP is printed on white stock, and is approximately 1½" x 4½" in size.

WPA Form 747 LRVP is printed on buff stock and is provided in large and small sizes, as follows:

1½" x 4½" for recording items of property in custody of projects.

4" x 7" for recording items of property in custody of Supply Section Storage Units.

— — Requisitioning.

Location record cards and panels are available in central stocks, subject to requisition as provided on page 2.9.015. A cardboard separator with index is provided with each panel. Each panel also has an index space.

— Disposition
at End of
Usefulness.

Location records are memorandum records, and when all spaces on the cards are filled and the data carried forward on another card, or when all property on a project card is returned to a warehouse or otherwise correctly accounted for, the location records may be destroyed.

No other forms of location records will be available.

Use and Preparation of EQUIPMENT LOCATION RECORD, WPA Form 712 LRVP

Equipment Location Record, WPA Forms 712 LRVP, shall be filed by project or other location of the item of equipment recorded. They may be filed on the same panel as Inventory Location Record, WPA Forms 747 LRVP, being readily distinguishable therefrom by color.

Equipment Location Record,
WPA Form 712 LRVP.

—Filing.

The following specimen reproduction of WPA Form 712 LRVP illustrates the entries to be made.

—Specimen Form.

Equipment No. 16				Item Truck			
Project	Document No.	Date on	Date off	Project	Document No.	Date on	Date off
7569	740-C #126	5-1-41	5-18-41				
6259	740-C #229	5-18	6-3				
Whse.	740-C #300	6-3					

FEDERAL WORKS AGENCY
WPA Form 712 LRVP
EQUIPMENT LOCATION RECORD

(This form printed in Washington)

In the heading (visible when filed) insert the WPA serial number assigned to the equipment. Following the word "Item," insert a one-word description of the equipment.

—Preparation.

Column 1.—Insert the work project number to which the equipment is dispatched.

Column 2.—Identify the document dispatching the equipment.

Columns 3 and 4.—Enter the dates the equipment arrived and left the project (as appropriate), indicated in column 1.

The WPA Form 712 LRVP is always filed on the panel for the operating unit on which the equipment is located. This is the last project number shown in column 1. As the equipment is moved from project to project, the WPA Form 712 LRVP is posted and moved from and to the appropriate project panels.

The entries on the specimen card reproduced above are explained as follows:

—Explanation of Specimen Entries.

WPA truck No. 16.

Dispatched to project number 7569, May 1, WPA Form 740c, No. 126.

Dispatched from project number 7569 to project number 6259, May 18, WPA Form 740c, No. 229.

Dispatched from project number 6259 to Supply Section storage June 3, WPA Form 740c, No. 300.

The use of WPA Form 712 LRVP is not intended to take the place of "dispatch boards" normally used in equipment-rental direct-service units of Supply Sections.

—Use of Dispatch Boards To Continue.

Use and Preparation of INVENTORY LOCATION RECORD, WPA Form 747 LRVP

Inventory
Location Record,
WPA Form 747
LRVP.

—Filing.

—Specimen
Form, Small
Size.

Inventory Location Record, WPA Form 747 LRVP, shall be filed by project, warehouse, or other location of the item of property recorded. Cards shall be filed on panels in alphabetical order and may be further segregated as to type of property as may be appropriate.

The following specimen reproduction of WPA Form 747 LRVP (small size) illustrates the use of the card for property in custody of a project.

Shovels L H R P				W. P. No. 779			
Date	Document No.	Quantity	Balance	Date	Document No.	Quantity	Balance
8-1-41	740a #167	100	100	10-14	740a #476	+53	100
9-3	740a #241	-50	50				
9-7	715 #617	-3	47				

FEDERAL WORKS AGENCY
WPA Form 747 LRVP
INVENTORY LOCATION RECORD

(This form printed in Washington)

— —Explanation
of
Entries.

The entries on the preceding specimen of WPA Form 747 LRVP are explained as follows:

Item: Long-handled round-point shovels. (The project number may be indicated on the card if necessary.)

August 1: WPA Form 740a, No. 167—Received 100 shovels.

September 3: WPA Form 740a, No. 241—Returned 50 shovels to warehouse.

September 7: WPA Form 715, No. 617—Approved report of survey for 3 shovels.

October 14: WPA Form 740a, No. 476—Received 53 shovels.

—Use.

— —Property
Issued to
Projects.

WPA Forms 747 LRVP (large size) constitute the item control necessary in Supply Section Control Units for the issuance of implements and similar non-expendable property to projects. The provisions of chapter 10, volume 2, of the Manual of Rules and Regulations require that all documents ordering the delivery of property to projects, and all documents reflecting the receipt of property in storage units, be made available to Property Accountants promptly upon issuance or receipt. The posting of these documents shall be immediate in the case of property recorded on WPA Forms 747 LRVP. It shall be the responsibility of the inventory clerk maintaining this record to post all documents promptly, so that the record currently reflects the quantity of property available in the warehouse for delivery to projects.

— —Property
Excluded From
Storage for
Repair, etc.

In like manner the Superintendent of Storage shall be responsible for seeing that the inventory clerk maintaining WPA Form 747 LRVP is promptly informed of items of property excluded from storage bins for the purpose of being repaired, or of items that may be segregated for subsequent survey action.

If necessary, separate WPA Forms 747 LRVP may be maintained to show the quantity of property in shops for repair, and the quantity of property in segregated space for the purpose of survey action.

—Specimen
Form, Large
Size.

The following specimen reproduction of WPA Form 747 LRVP (large size) illustrates the use of the card for property in custody of storage units and available for issuance to operating units.

Picks, R R

Date	Document No.	Quantity	Balance	Date	Document No.	Quantity	Balance	Date	Document No.	Quantity	Balance
7-1-41	720	-	5964	7-5-41	740B #591	-4	5719				
7-2	740a #196	-100	5864	7-6	740B #592	-1	5718				
7-2	740a #197	-50	5814								
7-2	740a #198	-30	5784								
7-2	740a #152	+73	5857								
7-2	Memo #1	-16	5841								
7-2	Memo #2	-4	5837								
7-3	740a #163	+40	5877								
7-3	740a #199	-70	5807								
7-3	740a #200	-100	5707								
7-5	Memo #3	+16	5723								

FEDERAL WORKS AGENCY

WPA Form 747 LRVP

INVENTORY LOCATION RECORD

(This form printed in Washington)

The entries on the preceding specimen of WPA Form 747 LRVP are explained as follows:

— —Explanation of Entries.

Item: Picks—R.R.

July 1: WPA Form 720, semiannual report of inventory, 5964 picks on hand in the storage unit.

July 2: WPA Forms 740a, Nos. 196, 197, and 198, disclose shipments of picks from stock, reducing the "Balance" on hand accordingly.

July 2: WPA Form 740a, No. 152, discloses 73 picks returned to the storage section.

July 2: Memorandum No. 1 from Superintendent of Storage indicating that 16 picks have been sent to the blacksmith shop for sharpening.

July 2: Memorandum No. 2 from Superintendent of Storage indicating that 4 picks have been segregated for subsequent survey action.

July 3: WPA Form 740a, No. 163, 40 picks returned to the storage section.

July 3: WPA Forms 740a, Nos. 199 and 200, shipments of picks from stock.

July 5: Memorandum No. 3 from Superintendent of Storage, 16 picks returned to storage from the blacksmith shop.

July 5: WPA Form 740b, No. 591, 4 picks issued to warehouse labor foreman for use on Supply Section premises.

July 6: WPA Form 740b, No. 592, 1 pick issued to WPA-owned tractor as permanent equipment thereto. (This pick also recorded in the "Implement" space on the WPA Form 712 for the tractor.)

Revised Sept. 8, 1941

Special Instructions on Maintenance of Inventory Records of Administratively Owned Property

- Maintenance of Inventory Records.
- As set forth on page 4.3.001, the responsibility for the maintenance of records of inventory for all property in custody of the State Work Projects Administration is incumbent solely upon the State Division of Finance, in the person of the State Property Accountant. This basic responsibility as it pertains to administratively owned property shall not be made incumbent upon any other division or divisional employee. This responsibility does not specify the location where records shall be physically maintained, nor the account from which employees maintaining records shall be paid.
- Responsibility.
- The maintenance of records of inventory involves no authority or responsibility with respect to the acquisition, movement, or disposition of property; however, officials having such authority and responsibility shall report to the inventory record unit, through the medium of standard documents, all acquisitions, movements, and dispositions of property.
- Not Applicable to Acquisition, etc., of Property.
- Location.
- The records of inventory for administratively owned property may be maintained in locations suited to requirements, as determined by the State Administrator. If such location is other than the Property Accounting Unit of the Supply Section, regional office approval of the location is required.
- Use of WPA Form 712.
- Records of inventory for items of administratively owned office equipment that are individually identified by manufacturers' serial numbers shall be maintained on *Inventory Record of Equipment*, WPA Form 712.
- Use of WPA Form 747.
- Records for all other items of administratively owned property shall be maintained on *Inventory Record Other Than Equipment*, WPA Form 747.
- Location Records.
- A subsidiary record of administratively owned nonexpendable property shall be maintained on *Equipment Location Record*, WPA Form 712 LRVP, and *Inventory Location Record*, WPA Form 747 LRVP, as appropriate. Individual panels of WPA Forms 712 LRVP and 747 LRVP shall be maintained for each division or subdivision, depending upon the extent of the inventory. These location records shall be maintained in exactly the same manner as explained on page 4.3.018.
- Grouping of Property in Categories.
- Every effort shall be made to reduce the number of individually identified items of equipment to practical needs. When executive desks, hat trees, letter trays, swivel and straight-back chairs, and similar items are invariably identified by assigned numbers, the accounting transactions following movement are greatly multiplied. These items should be grouped in readily recognized categories as to nomenclature, and movements documented as a quantity of executive desks, swivel chairs, etc.
- Suggested Arrangement for Records Not Maintained in Property Accounting Units.
- The following is a suggested arrangement for the maintenance of records of inventory for administratively owned property when not maintained in Property Accounting Units of Supply Sections.
- Records (as detailed below) to be maintained by a representative of the State Property Accountant in the office of the State Administrative Officer, at administrative expense. Basic records to be maintained on WPA Forms 712 and 747. Location records on WPA Forms 712 LRVP and 747 LRVP, segregated as to divisional units of the State Administrative Office.
- Location records on WPA Forms 712 LRVP and 747 LRVP, segregated as to district offices, showing the property in custody of District Administrative Officers or other designated officials. No further segregation should be made in the State office records.

Location records on WPA Forms 712 LRVP and 747 LRVP, segregated as to divisional units, to be maintained by the designated responsible official in each district office.

All administratively owned property and inventory records thereof shall be made subject to periodic check and reconciliation by representatives of the State Property Accountant, as set forth on page 4.3.025.

—Periodic
Check of
Records and
Property.

Revised Sept. 8, 1941

Records of Inventory as Affected by Project Closings and by Changes
in Project Numbers When Superseded or Continued

Effect of Project Termination Upon Inventory Records.
—Equipment, Implements, etc.

When projects are terminated by completion, all property is removed therefrom and returned to Supply Section Storage Units. Equipment, implements, and items handled in the same manner as implements are returned to the Supply Fund Inventory and the inventory records on WPA Forms 712 LRVP and 747 LRVP are reconciled and destroyed.

—Expendable Property.
—Items To Be Transferred to Supply Fund Inventory.

Expendable property and certain items of nonexpendable property owned by projects and left on hand at project termination are also returned to Storage Units. If the items have utility value to the State Administration they may be transferred to the Supply Fund Inventory as "donated property received." The project inventory records in this case are posted, closed, and filed.

—Items Not To Be Transferred to Supply Fund Inventory.

If certain items have no utility value to the State Administration, they shall be delivered to a Storage Unit for custodial and disposition purposes only, and shall not be transferred to the Supply Fund Inventory. In this case the project inventory records shall remain open until the property is disposed of as surplus or transferred to other projects.

— — — Separate Reports.

Property taken into storage units for custodial and disposition purposes shall be segregated from the Supply Fund Inventory. If necessary a separate memorandum record of the property may be set up by utilizing *Inventory Location Record*, WPA Form 747 LRVP.

—Responsibility for Property.

The project inventory record shall not be closed until the property is correctly disposed of and documented on appropriate forms.

Personal responsibility for the property becomes incumbent upon warehouse officials when the property is taken into custody. This relieves the personal custodial responsibility of project officials, provided that the property is correctly documented and that the property status as reflected on the documents is reconciled with the records of inventory.

Effect Upon Inventory Records of Superseding or Continuing Projects.

When projects are superseded or continued under the same or a different number, the only action necessary with regard to the records of inventory shall be to reconcile the next due *Report of Inventory and Movement of Property*, WPA Form 720, with the records of inventory, following which the old project numbers shall be neatly ruled out and the new project number substituted therefor on each inventory record form. It shall not be necessary to effect the "paper" transfer of property from the old to the superseding project, either with or without an exchange of funds. The former records of inventory shall be continued without interruption. The first *Report of Inventory and Movement of Property*, WPA Form 720, following a change in project numbers shall show both the old and the new project numbers. If the new number does not appear on the WPA Form 720, it shall be inserted thereon by the appropriate Property Accountant. It shall not be necessary to return the WPA Form 720 to the reporting unit for that purpose.

PART III. VERIFICATION OF PROPERTY INVENTORY RECORDS

All operating projects, administrative units, warehouse service sections, and all other operating units having property in responsible custody are required to render reports of inventory of such property at periodic intervals to the State Property Accountant, Division of Finance, as prescribed on pages 2.10.070-2.10.074.

Periodic Reports of Inventory Required.

Physical Inventories and Reports

The Property Accountant, when necessary, shall cooperate with officials of the operating divisions and arrange for the establishment of definite dates for the rendition of inventory reports. June 30 and December 31 of each year are mandatory dates for physical inventories of all property in the custody of a State Work Projects Administration. Reports of inventory in the interval between these semiannual dates may be established by the Property Accountant through agreement with officials of the operating division, provided that one report is made for each period so designated.

Physical Inventories and Reports.
—Dates.

Schedules shall provide for staggering of inventory reports to facilitate prompt verification with inventory records by the local Property Accountant. Projects may be required to submit inventory reports of expendable property on the last day of each month and of nonexpendable property on the 15th day of each month, or the reports may be required as of the last day of each project pay roll month. When a change of responsible custodians necessitates the taking of a physical inventory reasonably near the date of a scheduled inventory, the scheduled inventory may be waived at the discretion of the local Property Accountant.

— Staggering of Reports.

The State Property Accountant is charged with the responsibility of accounting for all property in custody of the State Work Projects Administration. This responsibility shall include the taking and recording of check inventories on each operating unit having custody of property.

—Responsibility of State Property Accountant.

Arrangements shall be made for representatives of the State or local Property Accountant to take "check" inventories of property at least once each 6 months on each operating project or other unit having custody of property. The check inventory shall be taken and recorded in the manner prescribed on pages 2.10.070-2.10.074. In the case of any unreconcilable differences, a complete administrative investigation shall be conducted. Check inventories shall not be preannounced in any respect.

—Check Inventories.

Verification of REPORT OF INVENTORY AND MOVEMENT OF PROPERTY, WPA Form 720

Verification
of WPA Form
720.—Reports
Having Pre-
ferred Status.

Each *Report of Inventory and Movement of Property*, WPA Form 720, shall be checked by Property Accountants against the appropriate property inventory records. Physical inventory reports occasioned by change of responsible custodians or by completion or discontinuance of a project or unit shall be given a preferred status so that the accounts of the relinquishing custodian may be liquidated without delay. In such cases the appropriate operating division and the State Director of Finance shall be notified promptly by the Property Accountant as to whether or not the property inventory records disclose that the responsible employee has satisfactorily accounted for all property charged to him.

—Expendable
Property.

On WPA Forms 720 for expendable property, entries in column 8, "Incorporated in project," shall be checked against the total quantities recorded on *Record of Daily Incorporation or Consumption of Property in Project*, WPA Form 742. When these quantities are in agreement, they shall be entered on the pertinent inventory record form as a disposal, and the inventory record shall be balanced out. The quantity shown on WPA Form 720 in column 9, "Total to account for," shall be checked against the "On hand" figure on the inventory record.

— —Use of
WPA Forms
740b and 359.

Stock Issuance Slip, WPA Form 740b, and *Shop Job Order*, WPA Form 359, shall be used by Property Accountants to post disposals of expendable property on the records of inventory maintained for Supply Section Storage Units.

The person making the posting shall sign or initial the document and enter the date of the posting.

—Discrepan-
cies.

In checking the physical inventory reports against property inventory records, differences may be disclosed which are due to one or more of the following conditions:

1. Simple errors in calculations or in making entries on property inventory records.
2. Errors in physical counts of property on hand.
3. Posting documents in transit; i.e., the property is reported on the physical inventory report, but the document evidencing the status of the property as reported has not been received or posted by the Property Accounting Unit.
4. Erroneous entries on WPA Form 720 of acquisition or disposition of property.

— —Due to
Erroneous
Postings.

In cases where the Property Accounting Unit finds that a discrepancy between physical inventory reports and property inventory records is due to erroneous postings, appropriate corrections shall be made on the inventory records. Similarly, where there is a miscalculation apparent on the face of WPA Form 720, the error shall be corrected on the form and the responsible employee shall be notified of the correction by means of *Record of Property Inventory Reconciliation*, WPA Form 780 (see pages 4.3.028-4.3.029).

— —Involving
Negligible
Quantities.

Differences discovered involving negligible quantities of property may be adjusted by the Property Accountant. A negligible quantity shall be interpreted to mean a quantity of an item of property having a value of approximately \$1 or less. When such negligible differences are adjusted by the Property Accountant, he shall execute and sign a simple certificate of his action on the pertinent *Report of Inventory and Movement of Property*, WPA Form 720, and shall inform the reporting unit of his action on *Record of Property Inventory Reconciliation*, WPA Form 780, in order that the copy of the

report of inventory retained on the reporting unit may be corrected accordingly.

Where differences cannot be reconciled or adjusted as provided above, the procedure set forth on page 4.3.029 shall be followed. Before making any adjustment of inventory records, the local Property Accountant shall verify all pertinent postings to the inventory record(s) involved.

--Unreconcilable Differences.

WPA Forms 720 containing errors requiring reconciliation shall not be returned to reporting units. Items found to be correct shall be posted immediately, and only the incorrect items held in abeyance.

Added Sept. 8, 1941

Use and Preparation of RECORD OF PROPERTY INVENTORY RECONCILIATION,
WPA Form 780

Record of
Property Inven-
tory Recon-
ciliation, WPA
Form 780.
—Use

Record of Property Inventory Reconciliation, WPA Form 780, shall be used by the Property Accountant in the following cases to notify the responsible employee of a discrepancy found in checking a *Report of Inventory and Movement of Property*, WPA Form 720, and to secure a report of the action taken by the responsible employee to correct the condition.

- 1. When a miscalculation which may be corrected by the Property Accountant is found to exist on a *Report of Inventory and Movement of Property*, WPA Form 720. In such cases, the notice on WPA Form 780 shall serve to advise the responsible employee of the error in order that he may correct the copy of the report retained in the reporting unit's files.
- 2. For other types of discrepancies which may not be corrected or adjusted by the Property Accounting Unit as provided on pages 4.3.026-4.3.027.

Federal Works Agency
WPA Form 780

FEDERAL WORKS AGENCY
WORK PROJECTS ADMINISTRATION
RECORD OF PROPERTY
INVENTORY RECONCILIATION

If checked here expedite
action
☐ Closing inventory
☐ Change of
responsibility

Date _____

To: _____ Address _____

Your *Report of Inventory and Movement of Property*, WPA Form 720, dated _____, has been checked with the property inventory records of the Property Accounting Section and discrepancies have been found as indicated below. Please check your records and indicate hereon the action taken to bring the records into balance. Return the original of this notice bearing record of the action taken promptly to the undersigned.

Item	Item description	According to inventory records, your "Total to account for" is—		Remarks
		Over	Short	
(1)	(2)	(3)	(4)	(5)

Unit records reconciled—
Date _____
Sig. _____
Responsible employee

Inventory records reconciled—Date _____
(Local Property Accountant)
Warehouse _____

(Use reverse side for additional remarks)

(This form printed in Washington)

—Routing. WPA Form 780 shall be prepared by the Property Accounting Unit in an original and two copies. The original and one copy shall be sent to the reporting unit. One copy shall be attached to the pertinent *Report of Inventory and Movement of Property*, WPA Form 720, and retained in a pending file. Under no circumstances shall WPA Form 720 be returned to the reporting unit for correction.

—Preparation. WPA Form 780 shall be prepared in accordance with the following instructions:

—Columnar. **Heading.**—Enter the reporting unit and address and the date of the pertinent *Report of Inventory and Movement of Property*, WPA Form 720, in the spaces provided.

Column 1.—Enter the same item number as shown on the pertinent WPA Form 720 for the item of property in question.

Column 2.—Enter the description of the item as it was described on the pertinent WPA Form 720.

Columns 3 and 4.—The proper entry in column 3 or column 4 shall be determined by comparing the entry in column 9 of the pertinent WPA Form 720 with the total to account for as reflected on the inventory records.

Column 5.—Enter any information or instructions that will guide the responsible employees in determining the cause of the discrepancy. If it appears to the Property Accounting Unit that the employee failed to record the data on a certain document of acquisition or disposition, the employee's attention shall be directed to the document.

In cases where WPA Form 780 has been prepared to advise the employee of the correction of a miscalculation which has been made on WPA Form 720 by the Property Accounting Unit (see pages 4.3.026-4.3.027), the action taken shall be explained in column 5 and the employee shall be instructed to correct his file copy accordingly.

— —Correction of Miscalculation on WPA Form 720.

The person preparing the notice shall sign the original and each copy in the space provided at the lower right corner of the form.

—Signature

When the responsible employee in the reporting unit, upon checking his records and documents of acquisition and disposition, finds that the discrepancy is due to an error in reporting, he shall prepare a statement of the circumstances, over his signature, on the reverse side of the original WPA Form 780 and return the original to the Property Accounting Unit. If a reconciliation of records has been effected, the responsible employee shall enter the date and his signature in the spaces provided at the lower left corner of the form.

—Discrepancies Due to Errors in Reporting.

When the responsible employee is unable to determine the cause of an appreciable discrepancy, he shall prepare a statement to such effect on the reverse side of the original WPA Form 780, over his signature, and shall return the original to the Property Accounting Section. In such cases a representative of the local Property Accountant shall be sent to the unit in question for the purpose of determining the cause of the discrepancy. This procedure shall not be followed in cases of minor or negligible differences.

—Discrepancies of Undeterminable Cause.

If a complete check of the reporting project's records and a recount of the property fails to effect reconciliation, or in case of any apparent irregularity discovered by the representative of the State Property Accountant, a letter shall be addressed to the State Director of Finance by the State Property Accountant outlining the prevalent conditions and requesting a complete administrative investigation of all pertinent property records of both the Property Accountant and the reporting unit. A copy of this letter shall be sent to the director of the operating division concerned.

—Irregularities or Unreconcilable Differences.

Added Sept. 8, 1941

PART IV. PROPERTY INVENTORY REPORTS TO BE FORWARDED TO THE CENTRAL OFFICE

Each State Work Projects Administration shall submit to the Federal Work Projects Administration the following described inventory reports, prepared as of June 30 and December 31 except as indicated otherwise. The reports shall be prepared by the Property Accounting Unit of the Division of Finance from the records of inventory and shall be signed by the State Work Projects Administrator. The reports shall be mailed so that they will arrive in the central office not later than July 15 and January 15, respectively.

Property Inventory Reports
To Be Submitted
to Central
Office.

1. (Semiannual) *Report of Value of WPA-Owned Property on Hand*, WPA Form 781.
2. (Annual) *Report of WPA-Owned Motor Vehicles on Hand*. (As of December 31, only)
3. (Semiannual) *Itemized Report of WPA-Owned Major Construction and Automotive Equipment*, WPA Form 782.
4. (Semiannual) *Itemized Report of WPA-Owned Furniture and Office Equipment*, WPA Form 783.
5. (Semiannual) *Itemized Report of WPA- and Sponsor-Owned Sewing Equipment on Hand*, WPA Form 784.

At the time of preparation of the above-described inventory reports, special attention shall be given to the accurate determination of the quantities of serviceable property (in all categories) surplus to the needs of individual operating units and/or the State Administration. The State Property Accountant and his representatives shall assist in the determination of surplus property conditions by the action described below.

—Determination of
Surplus
Property.

Inventory records shall be scrutinized for the following:

1. For the determination of items of property in warehouses and stockrooms which have remained in storage without issuance or use for periods of 90 days or longer.
2. For the determination of slow-moving stocks in warehouses and stockrooms, where the quantity on hand is out of proportion to quantities issued.
3. For the determination of items of expendable property on hand on operating projects which are apparently in excess of 60 days' requirements. This determination shall be made by averaging the quantities posted in column 7 of WPA Form 747 as "Incorporated" or "Used" for the past several months. This average monthly usage divided into the quantity currently on hand will disclose the approximate number months' supply on hand. More than 2 months' supply on hand is an index of a surplus condition.

The State Property Accountant shall prepare lists of all property disclosed by the inventory records to be in apparent excess to needs, and shall submit copies to the State Administrator and to the director of the division concerned for appropriate action. It is pointed out that these lists are only indexes to a condition which may or may not represent actual surplus conditions when analyzed by the operating divisions.

— —Lists
To Be Com-
piled.

REPORT OF VALUE OF WPA-OWNED PROPERTY ON HAND, WPA Form 781

Report of Value of WPA-Owned Property On Hand, WPA Form 781.

—Routing.

—Classification of Property.

Report of Value of WPA-Owned Property on Hand, WPA Form 781, shall be prepared semiannually in at least an original and three copies. The original and first carbon copy shall be submitted to the Assistant Commissioner in charge of the Engineering and Project Control Divisions. One carbon copy shall be submitted to the regional office.

The classes of property itemized in the report are identical with those defined on page 4.3.006. The Identification Type Numbers in column 1 correspond with the type number required to be shown on inventory record forms (WPA Forms 712 and 747). Values shown in the WPA Form 781 shall be a summation of current values for the numbered type of property recorded in the records of inventory segregated between administrative unit, Supply Fund Account, and operating projects.

The value of sponsors' property, or property on loan to or rented by the WPA shall not be included in the report.

The WPA Form 781 is self-explanatory as to compilation. All entries shall reflect dollar values and not quantities.

The values of the "Average monthly consumption of expendable property" shall be the actual values, computed and taken from WPA Forms 747 as required on page 4.3.014.

—"Supplemental Information."

The "Supplemental Information" required at the foot of WPA Form 781 shall be related to the Supply Fund Inventory Account only. The values for property contracted for but not yet delivered, when added to the values of the respective Supply Fund Inventories recorded on the WPA Form 781, shall equal the values of the corresponding inventories recorded on lines 38, 39, and 40 of the *Supply Fund Report*, WPA Form 724a, as of the same date.

Federal Works Agency
WPA Form 781FEDERAL WORKS AGENCY
WORK PROJECTS ADMINISTRATION

REPORT OF VALUE OF WPA-OWNED PROPERTY ON HAND

State _____		Date _____			
Ident. type number	Classes of property (1)	Dollar value of property owned by—			
		Admin. unit (2)	Supply fund (3)	Operating projects (4)	Total (5)
1	Major construction				
2	Automotive				
3	Shop				
4	Industrial (except sewing machines)				
4A	Sewing machines and sewing-room equipment				
5	Scientific and engineering				
8	Art and craft				
7	Educational				
8	Office (labor-saving machines, etc.)				
9	Camp				
10	Minor construction				
11	Furniture				
12	Accessories				
	Subtotals (1 through 12)				
12A	Miscellaneous nonexpendable property not classified otherwise				
	Materials and Supplies				
13	Expendable materials and supplies (except textiles and findings) procured for the purpose of incorporation				
14	Textiles and findings				
15	Expendable materials and supplies produced by WPA production activities for WPA use				
16	Consumable expendable property, such as gasoline, other fuels, oil, etc.				
17	Office supplies, such as paper, pencils, ink, etc.				
18	First-aid and safety supplies				
19	Implements				
	Totals (1 through 19)				
14, 15 and 16	Average monthly consumption of expendable property as described above				
14	Average monthly consumption—textiles				
17	Average monthly consumption—office supplies				
18	Average monthly consumption—first-aid and safety supplies				
	Total average monthly consumption—expendable property				

Prepared by:

Approved:

(State Property Accountant)

(State Administrator)

SUPPLEMENTAL INFORMATION

Indicate the dollar value of undelivered portions of purchase orders recorded in the Supply Fund Account only.

Equipment	\$ _____
Materials and supplies	\$ _____
Implements	\$ _____

(This form to be mimeographed locally)

Added Sept. 8, 1941

Annual Report of WPA-Owned Motor Vehicles on Hand

Report of
WPA-Owned
Motor
Vehicles on
Hand.

There shall be submitted in conjunction with the semiannual *Report of Value of WPA-Owned Property on Hand*, WPA Form 781 (see page 4.3.032) as of December 31, a separate report of WPA-owned motor vehicles on hand of the types outlined below. The report of WPA-owned motor vehicles on hand shall be prepared by the Property Accounting Unit from the records maintained on *Inventory Record of Equipment*, WPA Form 712, signed by the State Administrator or his authorized representative and submitted in duplicate to the Assistant Commissioner in charge of the Engineering and Project Control Divisions, Work Projects Administration, Washington, D. C., with the original of the *Report of WPA-Owned Property on Hand*, WPA Form 781.

—Source.

—Preparation.

No printed form is provided for the preparation of the report of WPA-owned motor vehicles on hand. The report shall show only the number of units on hand of the general types listed and defined below. Values shall not be shown on the report, and it is not required that categories of ownership (such as administrative unit, supply fund, or operating project) be shown.

—Reporting
Classification.

Reporting Classification

Definition

— —Passenger
Automobiles.

Passenger automobiles

Include all motor vehicles designed to carry seven passengers or less, ambulances, hearses, etc. Do not include combination vehicles designed to carry passengers and freight but report such items as trucks.

— —Motor
Busses.

Motor busses

Include all vehicles designed to carry more than seven passengers.

— —Trucks,
Tractors, etc.

Motor trucks, tractor-trucks, tractors, etc.

Include all motor vehicles designed as single units for carrying freight on highways, fire and salvage apparatus, and vehicles used to draw other vehicles on highways. (Note.—Tractor-semitrailer combinations shall be reported as two vehicles; i.e., a tractor-truck and a semitrailer.)

— —Trailers.

Trailers and semitrailers

Trailers include vehicles without motive power designed for carrying freight or passengers wholly on its own structure and for being drawn by a motor vehicle.

— —Semi-
trailers.

Semitrailers include vehicles of trailer type designed for use with a motor vehicle in such manner that some part of the weight of the semitrailer rests on or is carried by the motor vehicle.

— —Motor-
cycles.

Motorcycles

Include all vehicles commonly so designated, and also three-wheeled motorcycles and motorcycles with sidecars.

—Items Not
To Be Reported.

The report of WPA-owned motor vehicles on hand shall not include (1) animal-drawn vehicles; (2) vehicles abandoned or otherwise not capable of being used;

(3) agricultural machinery; or (4) caterpillar tractors and other construction equipment not normally operated on highways, roads, or streets for transportation purposes. The following certification shall be incorporated in the report:

I hereby certify that all vehicles are identified with the official shields and carry the official license tags as prescribed by regulations.

Signed _____
(State Administrator)

Added Sept. 8, 1941

Semiannual Itemized Report of WPA-Owned Major Construction and Automotive Equipment, WPA Form 782, shall be prepared in at least three copies. The original and first carbon copy shall be submitted to the Assistant Commissioner in charge of the Engineering and Project Control Division, Washington, D. C. WPA Form 782 shall be duplicated locally. The report shall be compiled in accordance with the following instructions:

Column 1.—Briefly describe the type of equipment; such as 1½-ton stake-body trucks; 3 cu. yd. dump trucks; 1 cu. yd. power shovels; 5-passenger automobiles; skip loaders, compressors, concrete mixers, and bucket-hoist units by capacities; etc. Do not give engine, serial, or other identifying numbers.

Columns 2 Through 7.—Distinguish the ownership of the equipment described in column 1 between administrative unit, supply fund, and operating projects, showing the number of units and the values.

Columns 8 and 9.—Enter the total number of units and the total value (the sums of entries on the same line in columns 2 through 7 as appropriate).

—Totals Shall Agree With WPA Form 781.

The total value of all equipment reported on WPA Form 782 shall agree with the total values shown for similar items on semiannual *Report of Value of WPA-Owned Property on Hand*, WPA Form 781.

Column A.—Enter the number of units and value of the property owned by and in the exclusive use and management of activities under the Supply Fund Account that is not available for issuance to operating projects.

Column B.—Enter the number of units and value of the property owned within the Supply Fund Account but maintained as "stock," for use of operating projects or other operating units.

Column C.—Enter the number of units and value of the property owned by projects but used exclusively for purposes of project management. (Example: Automobiles for use of project supervisors, etc.)

Column D.—Enter the number of units and value of the property owned by projects and used exclusively in authorized project operations.

[illegible]

Added Sept. 8, 1941

Semiannual ITEMIZED REPORT OF WPA-OWNED FURNITURE AND OFFICE EQUIPMENT, WPA Form 783

Semiannual *Itemized Report of Furniture and Office Equipment*, WPA Form 783, for selected items specified herein, shall be prepared in an original and three copies. The original and first copy shall be submitted to the Division of Administration, attention of the Director of the Administrative Service Section, of the central office. The second copy shall be forwarded to the Regional Director. WPA Form 783 shall be duplicated locally.

Itemized Report of WPA-Owned Furniture and Office Equipment, WPA Form 783.

—Preparation.

Separate reports shall be prepared on WPA Form 783 as follows:

—Types of Reports.

1. A summary report showing the combined number of units of furniture and office equipment owned by the Work Projects Administration, loaned to the Work Projects Administration, and rented by the Work Projects Administration.
2. A report showing the number of units and value of WPA-owned furniture and office equipment. This report shall include only those units purchased from WPA funds or those for which title has been transferred to the Work Projects Administration.
3. A report showing the number of units of furniture and office equipment on loan to the Work Projects Administration from State Relief Administrations, project sponsors, and other local, State, and Federal agencies.
4. A report showing the number of units of furniture and office equipment rented by the Work Projects Administration.

Each of these four separate reports on WPA Form 783 shall be appropriately designated to indicate whether the data included thereon refers to (1) summary of all furniture and office equipment, (2) WPA-owned items, (3) items on loan, or (4) rented items.

Federal Works Agency WPA Form 783 (Revised 7/1/40)		FEDERAL WORKS AGENCY WORK PROJECTS ADMINISTRATION										Page ____ of ____ pages		
ITEMIZED REPORT OF WPA-OWNED FURNITURE AND OFFICE EQUIPMENT										Date _____				
State of _____		Owned by						Admin. owned		Project and supply fund owned				
Type of property	Admin. unit		Supply fund		Operating project		Total units	Total value	No. units in use	No. units in stock (not in use)	No. units in use			No. units in stock (not in use)
	Units	Value	Units	Value	Units	Value					Supply fund management	Project management	Project operations	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(A)	(B)	(C)	(D)	(E)	(F)
Totals														
Prepared by _____ (State Property Accountant)														
Approved _____ (State Administrator)														

(This form to be mimeographed locally)

Column 1.—Only the selected list of items of furniture and office equipment shown below shall be included in this column. Data for items not included in this listing shall be excluded from the report. Do not report locally made furniture unless the items are finished and have value and utility comparable with commercially manufactured property.

—Columnar.

FURNITURE

Chairs	Desks
Office:	Office:
Swivel—with and without arms	Flat-top typewriter:
Leg-type—with and without arms	Compartment in left or right pedestal
Typists	Drop at center, right or left side
Other	Other
	Tables
	Office—flat-top
	Other

EQUIPMENT

Copy holders	Machines—Continued
Lever-operated	Duplicating:
	Stencil-type (Mimeograph or similar)
Machines	Composition-roll-film and liquid type
Bookkeeping	(similar to Ditto and Standard Mailing
Billing	Machine)
Listing:	Multilith
Adding:	Multigraph
Hand-operated	Addressograph
Electric	Other (excluding accessory equipment)
Printing Calculator	Filing cabinets
Nonlisting:	Upright-letter and cap size (4 and 5 drawers)
Calculators:	Other
Hand-operated	Typewriters
Electric	11 and 12 inch
Comptometers:	14 inch and over
Hand-operated	Dictating machines
Electric	Transmitter
	Transcriber
	Shaver

Columns 2 Through 7.—The separate report covering WPA-owned items shall reflect the division of ownership of the property listed in column 1 among the administrative unit, supply fund, and operating projects, showing the number of units and values. For the reports on WPA Forms 783 covering items loaned to and rented by the Work Projects Administration, these columns shall reflect the number of units in use by the administrative unit, supply fund, and operating projects, but no values shall be shown. The summary report shall contain in these columns a consolidation of items owned and in use by the administrative unit, supply fund, and operating projects, with no values being shown.

Columns 8 and 9.—Enter in these columns, on the separate report covering WPA-owned items, the total number of units and total value (the sum of entries on the same line in columns 2 through 7, as appropriate). For the summary report and those covering items loaned to and rented by the Work Projects Administration, no entries shall be shown in column 9.

Entries in columns A to F inclusive shall be made as detailed below. The data in columns A and B shall be related to administratively owned property only. Data in columns C to F inclusive shall be related, without distinction, to property owned by operating projects and the Supply Fund Account.

Column A.—Enter the number of units of administratively owned property actually in use at the time of the report.

Column B.—Enter the number of units of administratively owned property in stockrooms, available for but not in actual use.

Column C.—Enter the number of units of property in the exclusive use and management of activities under the Supply Fund Account that is not available for issuance to operating units.

Column D.—Enter the number of units of property in the exclusive use of project offices for management purposes.

Column E.—Enter the number of units of property in use in authorized project operations, as distinguished from project management. Normally, furniture and office equipment is authorized for use in the operation of projects only in the case of certain projects of the Division of Community Service Programs.

Column F.—Enter the number of units of property in warehouses and project stockrooms that is available for but not in actual use.

Where there is a question as to whether items of equipment are used for project management or project operations, classify under column E if used substantially for project operations.

There shall be prepared and submitted with WPA Form 783, a list of any office equipment not in actual use due to unserviceable condition, but which is being held subject to "trade-in" at time of subsequent replacement by purchases of new equipment. A statement shall be made as to whether or not the items on the list of "trade-in" equipment are included on the accompanying WPA Form 783.

--List of
Unserviceable
Office Equip-
ment.

Added Sept. 8, 1941

Semiannual ITEMIZED REPORT OF WPA- AND SPONSOR-OWNED SEWING EQUIPMENT ON HAND, WPA Form 784

Itemized Report of WPA- and Sponsor-Owned Sewing Equipment on Hand, WPA Form 784.

Semiannual *Itemized Report of WPA- and Sponsor-Owned Sewing Equipment on Hand*, WPA Form 784, shall be prepared in an original and two copies. The original and first copy shall be submitted to the Assistant Commissioner, Division of Community Service Programs, Washington, D. C. Prior to approval by the State Administrator and submission to the Assistant Commissioner this report shall be submitted to the State Director of the Division of Community Service Programs for review. WPA Form 784 shall be duplicated locally. The report shall be compiled in accordance with the following instructions.

Federal Works Agency
WPA Form 784
(Revised 12/1/1941)

FEDERAL WORKS AGENCY
WORK PROJECTS ADMINISTRATION

ITEMIZED REPORT OF WPA- AND SPONSOR-OWNED
SEWING EQUIPMENT ON HAND

State _____ Date _____

Types of sewing equipment	Sponsor-owned (number)	WPA-owned			Total (number)
		Supply fund (number)	Operating project (number)	Total (number)	
(1)	(2)	(3)	(4)	(5)	(6)
A. Sewing machines					
1. Domestic treadle					
2. Domestic electric					
3. Heavy-duty treadle					
4. Power—single needle—lock stitch—individual motordrive					
5. Power—single needle—lock stitch—shaft drive					
6. Specials—individual motor drive					
7. Specials—shaft drive					
Subtotals A					
B. Cutting room and miscellaneous sewing equipment					
1. Power cutters					
2. Cloth spreaders					
3. Pressing machines					
4. Drilling machines					
5. Labeling machines					
Subtotals B					
C. Mattress-making machinery					
Total					
Prepared by _____ (Property Accountant)					
Reviewed by _____ (State Director of Community Service Programs)					
				Approved _____ (State Administrator)	

(This form to be mimeographed locally)

—Columnar Preparation.

Column 1.—Only types of equipment included in the accompanying specimen form shall be reported, as follows:

A. Sewing machines

1-2. Domestic treadle and domestic electric

Include all those types of sewing machines ordinarily sold for domestic or home use, also dressmaker or professional models such as Singer 1200-1.

3. Heavy-duty treadle

Include 31-15 type machines operated by treadle.

4-5. Power—single needle—lock stitch

Include all medium- and high-speed motor-powered single-needle lock-stitch sewing machines, except those described under special machines.

6-7. Specials

Include machines with two or more needles. Include all overedging, buttonhole, button-sewing, and bartacking machines, etc. (Attachments to regular machines for making buttonholes or for other special operations do not place the machine in this category. Machines shall be classified as without attachments.)

B. Cutting room and miscellaneous sewing equipment

1. Power cutters

Include all round-knife or straight-knife cloth-cutting machines.

2-5. Miscellaneous sewing equipment

Include cloth-spreading machines, steam pressing machines, drilling machines, and labeling machines as indicated. Do not include hand irons or small hand tools.

C. Mattress-making machinery

Include all motor-driven equipment.

Column 2.—Indicate the quantity of property listed in column 1 that is owned by the project sponsor. In the case of sewing machines, the number of units shall be the number of machine heads.

Columns 3 and 4.—Distinguish the ownership of machines and equipment described in column 1 between the Supply Fund Account and operating projects, showing number of units. In the case of sewing machines, the number of units shall be the number of machine heads.

Column 5.—Entries shall be the sum of columns 3 and 4.

Column 6.—Entries shall be the sum of columns 2 and 5.

Added Sept. 8, 1941

Chapter 4

INJURY COMPENSATION AND DAMAGE CLAIMS

PART I. ADMINISTRATION OF COMPENSATION LAWS AND REGULATIONS

The provisions of law governing the eligibility for disability and death compensation benefits of persons qualifying as administrative and nonadministrative employees of the United States, who are paid from funds appropriated by the Emergency Relief Appropriation Act of 1939, are set forth in the following subsections.

Legal
Provisions for
Compensation.

Compensation for Administrative Employees.—Administrative employees qualifying as civil employees of the United States are eligible for compensation under the provisions of the Federal Compensation Act of September 7, 1916. The procedure for reporting and processing compensation claims of injured administrative employees is prescribed in Regulations Governing Administration of the United States Employees' Compensation Commission. Local payments of compensation shall not be made to such employees.

—Appointive
Employees.

Compensation for Nonadministrative Employees.—The Emergency Relief Appropriation Act of 1939, section 24, provides that the provisions of the Act of February 15, 1934, as amended, relating to disability or death compensation and benefits shall apply to persons (except administrative employees qualifying as civil employees of the United States) receiving compensation from the appropriation for services rendered as employees of the United States. Procedure governing the reporting of compensation claims of nonadministrative employees is set forth in chapter 1 of this volume. Procedure governing the processing of such claims is set forth in Rules and Regulations No. 1 of the United States Employees' Compensation Commission and in this chapter.

—Assigned
Employees.

Authority of United States Employees' Compensation Commission

The United States Employees' Compensation Commission is the agency charged with the administration of compensation laws enacted by Congress for the benefit of Federal employees. The commission has final authority to decide all questions arising under the Compensation Act and its finding of facts and decision upon the merits of any claim presented under or authorized by this act is not subject to review.

Authority
of U. S.
Employees'
Compensation
Commission.

4.4.001

Authority of Work Projects Administration in Administration of Compensation

WPA Authority
in
Compensation
Administration.

The authority of the Work Projects Administration in the administration of compensation is limited to authorizing (1) medical treatment of employees who unquestionably have sustained a traumatic injury by accident while in the performance of duty, but under no circumstances may medical treatment be authorized for a disease or illness in any form unless the disease or illness is the natural result of an injury by accident sustained while in the performance of duty, (2) medical examination where it is doubtful that the employee's injury was sustained in the performance of duty or that the need for medical treatment resulted from such injury, and (3) local payments of initial installments of compensation for the first 30 days of disability, following a 3-day waiting period, of a nonadministrative employee unquestionably injured in the performance of duty.

Responsibility
of WPA State
Compensation
Officers.

The WPA State Compensation Officer or his designated representative is charged with the responsibility of authorizing local payments of compensation in injury cases involving WPA nonadministrative employees and nonadministrative employees on recreational demonstration and work camp projects of the National Park Service, Department of Interior (see page 4.4.006 and Special Bulletin WP No. 18 of the United States Employees' Compensation Commission).

—Limitation
of Authority.

No officer or employee of the Work Projects Administration has authority to allow, disallow, or compromise a claim for compensation or for medical expense incurred in the treatment of an employee allegedly injured in the performance of duty other than as outlined above.

Organization of State Compensation Section

The Division of Finance of each State Work Projects Administration shall include a Compensation Section headed by a qualified State Compensation Officer. The appointment of the State Compensation Officer shall be with the approval of the State Director of Finance and the Assistant Commissioner, Divisions of Finance and Administration, Federal Work Projects Administration.

Establishment
of State
Compensation
Section.

The State Compensation Officer shall be responsible for the administration of compensation in the State. All reports to, and correspondence with, the United States Employees' Compensation Commission shall be cleared by the State Compensation Officer. Subject to the approval of the State Administrator and the State Director of Finance, the State Compensation Officer may appoint field compensation representatives. Such field compensation representatives shall report directly to the State Compensation Officer and shall, in general, represent the State Compensation Officer in their respective areas with regard to all matters involving injury compensation.

State
Compensation
Officer and
His Staff.

The State Compensation Officer shall approve the qualifications of his assistants and other personnel responsible to him. The State Compensation Officer shall be appointed a certifying officer to enable him to certify compensation pay rolls.

—Approval of
All Staff
Personnel.

Responsibilities and Duties of State Compensation Officers

Principal
Duties of
State
Compensation
Officer.

The principal responsibilities and major duties of State Compensation Officers shall include the following in accordance with the regulations and instructions of the commission:

—Handle All
State Contacts
With Commission.

1. Handling all matters with the United States Employees' Compensation Commission involving the State Administration.

—Instruct All
Subordinates
as to Duties.

2. Instructing subordinates and representatives of the Division of Finance regarding their obligations to injured employees and the procedure for submitting compensation claims and reports. The State Compensation Officer shall be thoroughly familiar with the practices and standards of the United States Employees' Compensation Commission. He shall disseminate to his subordinates and representatives of the Division of Finance pertinent regulations relating to compensation procedures, including necessary instructions supplementary to the procedures issued by the United States Employees' Compensation Commission and the Work Projects Administration, Washington, D. C.

—Effect
Prompt,
Adequate, and
Accurate
Reports.

3. Effecting the prompt, accurate, and adequate reporting of injuries in accordance with regulations. Where the injured employee is paid from administrative funds, it shall be clearly indicated by placing the words "Administrative Employee" in the upper left corner of *Official Superior's Report of Injury, Compensation Form CA-2*. In all other employees' injury cases, the words "Nonadministrative Employee" shall be placed in the upper left corner of the form.

—Maintain
Records.

4. Maintaining adequate records of all injuries and establishing an efficient follow-up system for open claims.

—Authorize
Local
Payments.

5. Authorizing local payments of compensation for the first 30 days of disability, following a 3-day period, where the employee was unquestionably injured in the performance of duty. This responsibility includes the preparation of a report to the pay roll office of the Division of Finance on WPA Form 511 of the compensation payment to which the injured employee is entitled and the certification of the pay roll prepared on WPA Form 511 (see pages 4.2.029-4.2.031).

—Maintain
Cordial
Medical
Relations.

6. Maintaining cordial relations with medical societies and hospital associations in the State, and taking such steps as are necessary to insure proper medical care and treatment of employees injured in the performance of duty.

—Cooperate
in Aiding
Reassignments
of Injured
Personnel
on Recovery.

7. Cooperating with other divisions in the proper application of the provisions of employment regulations¹ relating to the allowable lost time and preference in reassignment to which an injured employee is entitled, and to the termination of an employee suffering disability as the result of a compensable injury.

—Cooperate in
Investigating
Doubtful Cases.

8. Cooperating with the United States Employees' Compensation Commission in doubtful cases, and initiating and directing such special investigations as may be necessary to secure information requested by the commission.

—Assist in
Rehabilitation.

9. Cooperating with the State Vocational Education Board whenever a case suggests the need for assistance in rehabilitation.

—Report
Special
Hazards to
Safety.

10. Directing the attention of the State Safety Consultant to any project with an unusual number of injuries and to any person who seems unduly prone to injuries.

¹See appendix A, item 4-1.

11. Directing the attention of the State Director of Finance to any circumstances which seem to warrant correction and necessitate administrative action. —Report Administrative Matters to Director of Finance.
12. Discharging in an efficient manner the terms of the agreement entered into with the National Park Service with respect to the compensation claims of nonadministrative employees on recreational demonstration and work camp projects of the National Park Service. Beyond the initial reports of injuries and information available at the site of the project, State Compensation Officers are responsible for the same duties in injury cases referred by the National Park Service as are performed in WPA injury cases (see page 4.4.006). —Handle National Park Service Compensation.
13. Distributing the compensation placard calling attention to the necessity for promptness in reporting accidents and securing medical treatment and explaining briefly the compensation benefits available to injured employees. Quantities of the placards may be secured from the United States Employees' Compensation Commission upon request. —Distribute Compensation Placards.
14. Cards of acknowledgement shall be used for initial and supplementary submissions of correspondence to the Commission. These cards should be standard U. S. postal-card size, white or cream in color for the initial card and pink for the supplementary card. —Identify Correspondence With Commission.
15. Maintaining an adequate supply of Compensation Forms within the State. Such forms may be obtained from the United States Employees' Compensation Commission. —Maintain Supply of Forms.
16. Furnishing the nearest office of the Division of Investigation with a complete copy of any compensation case reported to the United States Employees' Compensation Commission where there is evidence of fraud. Full particulars regarding such cases shall be sent immediately to the Commission with a request for instructions as to further procedure. —Report Fraudulent Cases to Division of Investigation.
17. Keeping the Emergency Claims Division of the United States Employees' Compensation Commission currently informed of the assignment, reassignment, and separation of all physicians providing medical services in WPA work camps under existing regulations (see pages 2.5.068-2.5.077). The required information shall be obtained from the files of the Division of Finance. This information, which shall be submitted to the Commission promptly in duplicate, shall include the following:
 - (a) The full name and address of each physician.
 - (b) The location of the camp to which each physician is assigned.
 - (c) The date on which each physician's employment began.
 - (d) The date on which any physician's employment ends.
 - (e) The basis of each physician's assignment; i.e., whether on a full-time or per diem basis.
 - (f) Advice as to whether each physician's services cover medical care necessary in WPA work camp compensable injury cases as well as non-compensable injury or illness cases, or whether each physician's services are limited to the care of cases of noncompensable injury or illness only, or to making physical examinations of certified persons prior to assignment.

Report on Camp Physicians to U. S. E. C. C.

In addition to the above duties with respect to compensation, State Compensation Officers also shall be responsible for the investigation of damage claims and the submission of reports with respect to such claims to the General Counsel, Work Projects Administration, Washington, D. C. (see pages 4.4.021-4.4.027).

—Aid Investigation of Damage Claims.

Responsibility of WPA Compensation Section for Compensation Claims of National Park Service Project Employees

Responsibility for National Park Service Compensation.

By agreement with the National Park Service of the Department of Interior, the Work Projects Administration has assumed certain responsibilities with respect to compensation claims of nonadministrative employees on recreational demonstration and work camp projects of the National Park Service which are financed with funds appropriated by the Emergency Relief Appropriation Acts (see Special Bulletin No. 18 of United States Employees' Compensation Commission). The responsibilities of the WPA State Compensation Sections do not extend to the compensation claims of administrative and appointive employees on such projects. Such claims are handled through the regular channels of the Department of Interior.

Field Work by National Park Service.

The project manager or project engineer of each recreational demonstration or work camp project of the National Park Service shall designate an injury officer to handle injury cases arising on the project. Such injury officer shall be responsible for preparing the initial claims and reports in each injury case and for authorizing initial medical treatment or examination. Beyond the initial reports, all investigations, adjustments, and related functions shall be performed by the WPA State Compensation Section.

Authorization of Local Payment.

Local payments of compensation may be authorized in such cases by the State Compensation Officer in the same manner and subject to the same limitations as WPA injury cases. Where a local payment of compensation is authorized by the State Compensation Officer, the project manager or project engineer or his designated representative shall prepare *Pay Roll for Accident Compensation*, WPA Form 511, in accordance with the instructions prescribed on pages 4.2.029-4.2.031.

Routing of Compensation Pay Roll in National Park Service Cases.

The *Pay Roll for Accident Compensation*, WPA Form 511, shall be forwarded by the project manager to the WPA State Compensation Officer for certification and processing. The Treasury State Disbursing Clerk will effect the local compensation payment in such cases from the account of the United States Employees' Compensation Commission available for the purpose. All forms required to be attached to the pay roll as submitted for payment shall be executed by the State Work Projects Administration.

Regulations Governing Medical Treatment of Injured Employees

Federal compensation laws prescribe that medical treatment of injured Federal employees at Government expense shall be furnished by Federal medical facilities to the extent that such facilities are available and qualified to render the service required. In locations where Federal medical facilities are not available or where the Federal facilities available are inadequate to render the service required, employees injured in the performance of duty shall be sent to qualified physicians. A "qualified physician" is one who has graduated from a recognized medical school with the degree of M. D. and who is licensed to practice medicine in the State, or an osteopathic practitioner within the scope of his practice as defined by State law.

Obtainment of
Medical
Services.

With respect to the referral of injury cases to physicians, the regulations of the United States Employees' Compensation Commission provide (1) that there shall be no discrimination under any circumstances against any qualified physician because he is not a member of a medical association or society, (2) that injury cases shall be distributed among qualified physicians in as equitable a manner as possible, and (3) that a cumulative record shall be maintained showing the number of cases referred to each physician.

Compensation
Regulations
on Medical
Services.

To insure the availability of physicians and to provide for the equitable distribution of injury cases among qualified practitioners, the State Compensation Officer shall endeavor to enlist the cooperation of the State medical association as follows:

Obtainment of
Medical
Association
Cooperation.

1. The State medical association shall be requested to furnish a list of practitioners in each locality who are desirous of participating in WPA injury cases under the regulations of the United States Employees' Compensation Commission. The State Compensation Officer shall add to such list the names of other physicians who are qualified and desire to participate in treating WPA injury cases.
2. The State medical association shall be requested to appoint an individual or committee to survey the medical services rendered each month in WPA injury cases as reflected on the records of the WPA State Compensation Section, and to make such recommendations as may be appropriate to secure the most equitable distribution of cases among qualified physicians.
3. The individual or committee appointed by the State medical association to survey the distribution of WPA injury cases among physicians will prepare a report each month as to the findings. Two copies of the report will be submitted to the State Compensation Officer who shall transmit one copy, together with any comment he may desire to make, to the Compensation Section, Division of Finance, Work Projects Administration, Washington, D. C. The report should be submitted so as to reach the Washington office not later than the last day of the month following the month covered by the report.

—List of
Practitioners.

—Appointment
of Medical
Committee.

—Report of
Committee.

In States where the State medical association declines or advises that it is unable to make a monthly survey of the distribution of injury cases among physicians, the State Compensation Officer shall advise the Compensation Section of the Washington office of the circumstances, including the reasons given by the association in its reply to the State Compensation Officer.

Advise as to
Medical
Cooperation.

Instructions relating to the authorization of medical treatment of injured employees are set forth in chapter 1, part VIII. State Compensation Officers shall make certain that the instructions prescribed therein are strictly observed, and that local compensation representatives follow up all cases under private medical care, secure medical reports, and endorse each voucher on

Instruction
Reference on
Field Work.

Compensation Form S-69. The endorsement of the local compensation representative on vouchers prepared on Compensation Form S-69 shall read as follows:

"I certify that the services covered by this voucher were rendered as claimed.

(Title)"

Submission of
Compensation
Form S-69.

Public Voucher for Services and Supplies of Hospitals and Physicians. Compensation Form S-69, shall be submitted when the injured employee is discharged from treatment, except when hospitalization or treatment extends beyond 30 days. In the latter event, a voucher shall be prepared on Compensation Form S-69 at the end of each 30-day period, and each such voucher shall be accompanied by a complete report from the attending physician as to (1) the condition of the employee, (2) the diagnosis and prognosis, and (3) recommendations with reference to any further medical care.

Limitation on
Authority for
Adjustment
of Claims.

Under no circumstances shall State Compensation Officers or other officers or employees of the State Work Projects Administration attempt to secure reductions or adjustments in amounts claimed on Compensation Form S-69. Where the claim is considered unreasonable or the treatment was not authorized, the State Compensation Officer shall advise the United States Employees' Compensation Commission by letter of the circumstances. The letter shall be submitted to the commission with the voucher.

—Use of Trans-
portation
Requests by
Injured Em-
ployees.

Under authority granted by the United States Employees' Compensation Commission, State Compensation Officers are authorized to issue transportation requests covering the transportation of injured employees. When it is necessary to issue a transportation request on Standard Form 1030 for the transportation of an injured employee, the information printed on the line "Bill to" (Federal Works Agency, Work Projects Administration, the name of the city and the State) shall be deleted and there shall be inserted "U. S. Employees' Compensation Commission, New York City, New York."

On the line marked "Appropriation" insert "Emergency Relief Employees' Compensation Fund." No appropriation number will be required.

First class railroad transportation shall be furnished injured employees only when Pullman accommodations are required. When issuing transportation requests for coach travel only, use the designation "C" on the transportation request under the word "Class" which appears in the box heading "Transportation."

Requests shall be manually signed by the State Compensation Officer or his designated representative on the original and duplicate and by the traveler on the original. The duplicate copy of the transportation requests, Standard Form 1031, used by an injured employee, shall be forwarded immediately to the United States Employees' Compensation Commission, New York City, New York.

PART II. PROCESSING OF COMPENSATION CLAIMS AND FIELD REPORTS

The processing of compensation claims and field reports by the State Compensation Section involves (1) the maintenance of a system of records and files in order to provide detailed information and records pertaining to compensation activities within the State, (2) cooperation with the State Safety Section by providing pertinent information, and (3) the preparation of documents for compensation payments.

Compensation Records and Files of State Compensation Sections

Each State Compensation Section shall maintain a filing system divided into two main sections; namely, "Active cases" and "Closed cases." With the exception of vouchers executed on Compensation Form S-69, the files shall contain duplicates of all documents sent to, and correspondence with, the United States Employees' Compensation Commission and the originals of other writings. Satisfactory records shall be maintained of vouchers executed on Compensation Form S-69.

Maintenance of
Filing System.

All correspondence, claims, and reports regarding injuries which are received from projects by offices of State Work Projects Administrations shall be delivered unopened to the Compensation Section.

Confidential
Nature of
Mail.

Compensation records which shall be maintained by each State Compensation Section are as follows:

List of
Compensation
Records.

1. An "Individual Injury Record" which shall be prepared upon receipt of each *Employee's Notice of Injury and Original Claim for Compensation and Medical Treatment*, Compensation Form CA-1, and which shall reflect (1) the name and address of the injured employee, (2) the claim number assigned, (3) the date of the injury, and (4) the nature of the injury.
2. An "Injury Claim Register," the first nine columns of which shall reflect the identical information to be shown in the nine columns of *Injury Claim Register for Safety Section*, WPA Form 360 (see page 4.4.010). The Injury Claim Register may be maintained by areas, districts, etc., and shall reflect the information necessary for preparing reports to the United States Employees' Compensation Commission, to the Compensation Section of the Washington office, or to the State Administrator.
3. A "Compensation and Medical Expense Record" which shall be prepared upon the receipt of each Compensation Form CA-1 and which shall reflect information as to (1) the name and address of the employee, (2) the claim number, (3) the date and nature of the injury, (4) the employee's rate of pay as of the date of injury, and (5) compensation payments made and medical expenses incurred in the case.
4. A cumulative list of the number of cases referred to each physician (see page 4.4.007).
5. A file shall be maintained for reference purposes of all accident reports, WPA Forms 351.

—Individual
Injury Record.

—Injury Claim
Register.

—Compensation
and Medical
Expense
Record.

—Cumulative
Case List by
Physicians.

—WPA Form
351 File.

Suggested forms for the maintenance of compensation records will be furnished by the Compensation Section of the Washington office.

Suggestions
for Forms.

Use and Preparation of INJURY CLAIM REGISTER FOR SAFETY SECTION, WPA Form 360, and CHANGE OF STATUS OF INJURY CASES, WPA Form 361

Injury Claim Register for Safety Section, WPA Form 360.

Injury Claim Register for Safety Section, WPA Form 360, is designed to provide the Safety Section of the State Division of Operations with information regarding injury compensation claims received by the State Compensation Section in order that the Safety Section may determine (1) whether *Accident Report, WPA Form 351*, has been executed for each accident reported to the Compensation Section, and (2) whether the records of the Safety Section are in agreement with those of the Compensation Section.

Change of Status of Injury Cases, WPA Form 361.

Change of Status of Injury Cases, WPA Form 361, is designed to inform the Safety Section of any change in the status of an injury compensation case subsequent to the notification on WPA Form 360. (For instructions relating to the use of the information by the Safety Section, see other WPA regulations.)²

Instructions on Preparation.

Instructions relating to the preparation of WPA Forms 360 and 361 are set forth in the following subsections.

—WPA Form 360.
— —Use. .

Preparation of INJURY CLAIM REGISTER FOR SAFETY SECTION, WPA Form 360.—As provided on page 4.4.009, "Injury Claim Register" maintained by the Compensation Section shall reflect the identical information to be shown in the nine columns of WPA Form 360. This will enable WPA Form 360 to be prepared as a carbon copy of the first nine columns of the Compensation Section's "Injury Claim Register." WPA Form 360 shall be routed to the State Safety Consultant upon the completion of each page unless other arrangements for the submission of the report are agreed upon between the State Compensation Officer and the State Safety Consultant.

Federal Works Agency
WPA Form 360

FEDERAL WORKS AGENCY
WORK PROJECTS ADMINISTRATION
INJURY CLAIM REGISTER FOR SAFETY SECTION

File number	Name of Injured	Date of accident	Project No. and section No. if any	Nature of injury	Time lost	No time lost	Light work	Disallowed
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

— —Columnar Entries.

The entries required in the columns of WPA Form 360 are as follows:

Columns 1 Through 5.—Self-explanatory.

Column 6.—Enter a check mark if time was lost due to the injury beyond the date on which the accident occurred. Even though the projector employee was not scheduled to work on the day following the accident, the case shall be treated as a "lost time" case if the medical evidence reveals that the employee would not have been able to work on the day following the accident.

Column 7.—Enter a check mark if no time was lost following the date of the accident or if the medical evidence reveals that no time should have been lost.

Column 8.—Enter a check mark if no time was lost following the date of the accident but the medical evidence reveals that the injured employee was unable to perform his regular work.

Column 9.—If notice of disallowance of the claim is received by the Compensation Section prior to the submission of the form to the Safety Section, the date of disallowance shall be entered in this column. Where notice of disallowance or other change in the status of the case is received after the form has been transmitted to the Safety Section, *Change of Status of Injury Cases, WPA Form 361*, shall be executed (see subsection below).

²See appendix A, item 4-2.

Where a claim is disallowed by the United States Employees' Compensation Commission subsequent to the submission of WPA Form 360 to the Safety Section, the date of the disallowance shall be shown on WPA Form 361 in the column entitled "Disallowed."

— — Entry on
Disallowance
of Claim.

[illegible]

Compensation Payments

Compensation Payments by the Commission.

With the exception of the local compensation payments which the State Compensation Officer may authorize, all payments of compensation and claims of physicians and hospitals for medical treatment of injured employees are made by the United States Employees' Compensation Commission direct to the claimant.

—Local Authorization of Payments

Where a nonadministrative employee is disabled beyond the 3-day waiting period as the result of a traumatic injury sustained while in the performance of duty and there is no doubt as to the validity of the employee's claim for compensation, the State Compensation Officer shall authorize local payments of compensation of such employee not to exceed the first 30 days of disability following the 3-day waiting period. Subsequent payments of compensation to which the employee may be entitled will be made by the United States Employees' Compensation Commission.

Definition of Waiting Period.

The waiting period begins when pay stops. Since the balance of the day or shift during which the disabling injury was sustained is paid on the project pay roll and charged to the project, the waiting period is the first 3 days of disability after pay has stopped, regardless of whether the injured employee was normally scheduled to work on such days. When the disabling injury is sustained before the work day or shift has begun, as on the way to work, the day of the injury shall be counted as the first day of the waiting period, as it is the first day for which pay is lost.

Use of Forms for Payment.

Payments for compensation are made pursuant to claims submitted on *Claim for Compensation on Account of Injury, Compensation Form CA-4*, and *Claim for Continuance of Compensation on Account of Disability, Compensation Form CA-8* (see pages 4.1.070-4.1.072). Local payments of compensation shall be made on *Pay Roll for Accident Compensation, WPA Form 511*.

Compensation Pay Roll Preparation Reference.

The State Compensation Officer shall be responsible for the preparation of WPA Form 511 pay rolls. Instructions relating to the preparation and certification of WPA Form 511 pay rolls are set forth on pages 4.2.029-4.2.031.

Original Claim on CA-4.

Unless the period of disability is less than 18 days, or unless there is pressing need for a payment covering less than 15 days, Compensation Form CA-4 shall be executed as of the 18th day of disability and the initial compensation payment shall be for 15 days; i.e., 18 days of disability minus the 3-day waiting period. Payment of compensation need not be delayed pending execution of the physician's certificate on the reverse side of Compensation Form CA-4 if the claim file contains a medical report from the attending physician which gives the required information. In such cases, reference shall be made on Compensation Form CA-4 to the supporting medical report.

CA-4 Claim Covering More Than 15 days.

There is no objection to the claim on Compensation Form CA-4 covering more than 15 days if the execution of the form is delayed and the amount claimed is due. No claim for compensation on either Compensation Form CA-4 or Compensation Form CA-8 shall include days extending beyond the date on which the employee signed the form, and no payment of compensation shall be made for any period beyond such date as reflected on the supporting claim form. Form CA-4 also shall be submitted to the commission when an employee sustains a permanent partial disability and does not lose time in excess of the waiting period.

Use of CA-8 for Continuing Claims

Each claim for compensation subsequent to the initial claim on Compensation Form CA-4 shall be executed on Compensation Form CA-8. The *Claim for Continuance of Compensation on Account of Disability, Compensation Form CA-8*, shall be prepared at semimonthly intervals as long as the employee is entitled to compensation.

Where compensation payments are being made by the United States Employees' Compensation Commission, particularly in those cases where payments are being made on the commission's "automatic pay roll," it is essential that the State Compensation Officer notify the commission promptly of terminations of disability. In cases where the State Compensation Officer's first knowledge of termination of disability is received on *Report of Termination of Total or Partial Disability, Compensation Form CA-3* (see pages 4.1.077-4.1.078), the State Compensation Officer shall advise the commission of the termination by air mail if necessary to prevent an overpayment by the commission.

Notification
of Termination
of Disability.

The amount paid and the date of each local compensation payment authorized by the State Compensation Officer shall be recorded on the original and copy of the claim form (Compensation Form CA-4 or Compensation Form CA-8). The entries shall be made with red ink or a distinctive stamp on the reverse side of the form in the space provided for the official superior's certificate. In the case of Compensation Form CA-4, the entries shall be made as part of the answer to question 3 (see item 74 on the sample form on page 4.1.067) and in the case of Compensation Form CA-8, the entries shall be made as part of the answer to the first question (see item 26 on the sample form on page 4.1.071).

Reporting
Local Payments
to the
Commission.

Where Compensation Form CA-4 or CA-8 is submitted to the commission without compensation having been paid locally, although within the authority of the State Compensation Officer to do so, the following statement shall be entered on the form in place of the entries outlined above: "No compensation will be paid locally until authorized by the commission." The entries to be made by the State Compensation Officer on Compensation Forms CA-4 and CA-8 are required in addition to the entries to be made by the compensation representative executing the official superior's certificate (see chapter 1 of this volume).

Reporting to
Commission
When No Local
Compensation
Is Paid.

A copy of the notice of each payment made by the United States Employees' Compensation Commission to a claimant will be sent by the commission to the State Compensation Officer. Each of such payments shall be recorded on the compensation and medical expense record maintained by the State Compensation Section.

Notification
to State of
Commission
Payments.

**Clearance With United States Employees' Compensation Commission
of Cases Awaiting Action**

**Compensation
Cases Awaiting
Action.**

A check of outstanding cases on which State Compensation Officers are awaiting action from the United States Employees' Compensation Commission shall be made periodically. Lists of such cases shall be submitted to reach the Commission on or shortly before the following dates: April 1, June 1, September 1, and December 1.

State Compensation Officers should consider any individual case as delayed when complete information has been at the Commission for more than 15 days and no action has been taken.

Lists should include the following types of cases:

1. Cases submitted for decision concerning which no reply has been received.
2. Cases in which Form CA-4 or CA-8 has been sent to the Commission for the payment of compensation and compensation has not been paid.
3. Cases in which the Commission has not replied to a specific inquiry submitted by the State Compensation Officer. The date of the letter and the nature of the inquiry should be noted on the list.

Lists should be addressed to the personal attention of the Chief of Claims Division, United States Employees' Compensation Commission, New York City, New York.

When a review of the outstanding compensation claims indicates that there are no cases requiring a checkup by the Commission, a letter to that effect should be sent, which will explain why no list was received.

Revised June 23, 1942

Where compensation payments are being made by the United States Employees' Compensation Commission, particularly in those cases where payments are being made on the commission's "automatic pay roll," it is essential that the State Compensation Officer notify the commission promptly of terminations of disability. In cases where the State Compensation Officer's first knowledge of termination of disability is received on *Report of Termination of Total or Partial Disability, Compensation Form CA-3* (see pages 4.1.077-4.1.078), the State Compensation Officer shall advise the commission of the termination by air mail if necessary to prevent an overpayment by the commission.

Notification
of Termination
of Disability.

The amount paid and the date of each local compensation payment authorized by the State Compensation Officer shall be recorded on the original and copy of the claim form (*Compensation Form CA-4* or *Compensation Form CA-8*). The entries shall be made with red ink or a distinctive stamp on the reverse side of the form in the space provided for the official superior's certificate. In the case of *Compensation Form CA-4*, the entries shall be made as part of the answer to question 3 (see item 69 on the sample form on page 4.1.067) and in the case of *Compensation Form CA-8*, the entries shall be made as part of the answer to the first question (see item 26 on the sample form on page 4.1.071).

Reporting
Local Payments
to the
Commission.

Where *Compensation Form CA-4* or *CA-8* is submitted to the commission without compensation having been paid locally, although within the authority of the State Compensation Officer to do so, the following statement shall be entered on the form in place of the entries outlined above: "No compensation will be paid locally until authorized by the commission." The entries to be made by the State Compensation Officer on *Compensation Forms CA-4* and *CA-8* are required in addition to the entries to be made by the compensation representative executing the official superior's certificate (see chapter 1 of this volume).

Reporting to
Commission
When No Local
Compensation
Is Paid.

A copy of the notice of each payment made by the United States Employees' Compensation Commission to a claimant will be sent by the commission to the State Compensation Officer. Each of such payments shall be recorded on the compensation and medical expense record maintained by the State Compensation Section.

Notification
to State of
Commission
Payments.

**Clearance With United States Employees' Compensation Commission
of Cases Awaiting Action**

**Compensation
Cases Awaiting
Action.**

A check of outstanding cases on which State Compensation Officers are awaiting action from the United States Employees' Compensation Commission shall be made periodically. Lists of such cases shall be submitted to the Commission on or shortly before the following dates: April 1, June 1, September 1, and December 1.

State Compensation Officers should consider any individual case as delayed when complete information has been at the Commission for more than 15 days and no action has been taken.

Lists should include the following types of cases:

1. Cases submitted for decision concerning which no reply has been received.
2. Cases in which Form CA-4 or CA-8 has been sent to the Commission for the payment of compensation and compensation has not been paid.
3. Cases in which the Commission has not replied to a specific inquiry submitted by the State Compensation Officer. The date of the letter and the nature of the inquiry should be noted on the list.

Lists should be addressed to the personal attention of the Chief of Emergency Claims Division, United States Employees' Compensation Commission, Washington, D. C.

When a review of the outstanding compensation claims indicates that there are no cases requiring a checkup by the Commission, a letter to that effect should be sent, which will explain why no list was received.

Added Feb. 11, 1941

PART III. SPECIAL COMPENSATION REPORTS REQUIRED OF STATE COMPENSATION SECTIONS

The State Compensation Section shall submit each month the following special reports (1) *Monthly Report of Administrative Costs Incurred by WPA Compensation Sections and Number of Compensation Cases Handled*, WPA Form 955, (2) *Schedule of Injury Cases Involving Lost Time, Medical or Hospital Expense*, WPA Form 955a, (3) *Monthly Report on Closed Compensation Cases*, WPA Form 956, and (4) *Monthly Report on Compensation Paid Locally, and Medical, Hospital, and Other Expenses Submitted on Voucher Forms S-69 to the U. S. Employees' Compensation Commission*, WPA Form 958.

Preparation and Submission of MONTHLY REPORT OF ADMINISTRATIVE COSTS INCURRED BY WPA COMPENSATION SECTIONS AND NUMBER OF COMPENSATION CASES HANDLED, WPA Form 955

Each State Compensation Section shall submit to the Federal Work Projects Administration a monthly report of administrative costs and personnel and number of compensation cases handled. The report shall be prepared on *Monthly Report of Administrative Costs Incurred by WPA Compensation Sections and Number of Compensation Cases Handled*, WPA Form 955. Separate reports shall be prepared on WPA Form 955 for WPA Compensation cases and for National Park Service cases, and only statement B of WPA Form 955 shall be completed on the report of National Park Service cases.

Monthly Report
of Administrative
Costs and
Cases Handled,
WPA Form 955.

Federal Works Agency WPA Form 955 (Revised 8-10-38)		FEDERAL WORKS AGENCY WORK PROJECTS ADMINISTRATION		_____, 19____			
MONTHLY REPORT ON ADMINISTRATIVE COSTS INCURRED BY WPA COMPENSATION SECTIONS AND NUMBER OF COMPENSATION CASES HANDLED							
For _____ (Administration)							
(State) _____			(Total office) _____				
STATEMENT A—ADMINISTRATIVE COSTS AND NUMBER OF ADMINISTRATIVE PERSONS EMPLOYED							
Line No.	Item (1)	State office		Local office		Total	
		Number (2)	Amount (3)	Number (4)	Amount (5)	Number (6)	Amount (7)
1	Personal services:						
	Full-time		\$		\$		\$
2	Part-time						
3	Subtotal						
4	Travel expenses	XXXXXX		XXXXXX		XXXXXX	
5	Other expenses	XXXXXX		XXXXXX		XXXXXX	
6	Grand total	XXXXXX		XXXXXX		XXXXXX	
STATEMENT B—NUMBER OF COMPENSATION CASES							
Item (8)	Lost time (9)	No lost time but medical or hospital expenses (10)	Total columns 9 and 10 (11)	No lost time nor medical or hospital expense injuries reported on WPA Form 351 Revised (12)			
7 Active cases, first of month				XXXXXXXXXX			
8 New cases				XXXXXXXXXX			
9 Reopened cases				XXXXXXXXXX			
10 Total cases handled				XXXXXXXXXX			
11 Closed cases				XXXXXXXXXX			
12 Active cases, end of month				XXXXXXXXXX			
(Signed) _____ Compensation Officer							
(Approved) _____ Director of Finance							
(Approved) _____ State Administrator							
Date submitted _____, 19____							

—Source of
Information.

The information required for Statement A of the report on WPA Form 955 for the State Work Projects Administration shall be secured from the records maintained by the State Division of Finance. The information required for statement B of the reports of WPA cases and National Park Service cases shall be taken from the file of *Accident Report*, WPA Form 351, and the "Injury Claim Register" maintained by the State Compensation Section.

Each report on WPA Form 955 shall be prepared in duplicate, and the originals shall be sent to the Compensation Section, Division of Finance, Work Projects Administration, Washington, D. C., so as to arrive in Washington not later than the 20th day of the month following the month covered by the reports.

—Routing and
Due Date.

Statement A of WPA Form 955 shall be prepared in accordance with the following instructions:

Heading.—Spaces are provided in the heading in which to enter the month covered, the administration covered by the report; i.e., either "WPA" or "National Park Service," and the name of the State. The space provided for "Local office" shall not be completed on the report submitted to Washington.

Lines 1 and 2.—Enter the number and total monthly earnings of the administrative employees charged to administrative expense for their full-time or part-time services for the Compensation Section, showing a breakdown between those employed in the State office and those

—Preparation.
—State-
ment A.

in local offices. Do not include employees whose services are charged to projects and who are paid on project pay rolls. If accurate records are not maintained of the part-time services of administrative employees with the Compensation Section, the Director of Finance and the State Compensation Officer shall determine what proportion of the salaries of such persons shall be included in the report as chargeable to the Compensation Section.

Line 3.—Enter subtotals of the entries on lines 1 and 2.

Line 4.—Enter the amounts of travel expenses incurred in compensation work, including per diem allowances and other reimbursable expenses for which Standard Form 1012 has been submitted. Travel expenses chargeable to individual claims shall not be reported on WPA Form 955.

Line 5.—Enter the total amounts of all other administrative expenses (see items listed on *Monthly Report of Administrative Expenses, WPA Form 717*) which are not included in the amounts entered on lines 1, 2, and 4. Only expenses applicable to compensation administration shall be included. Actual expenses shall be shown where possible, but if not available, estimated expenses shall be shown. Such estimates shall be computed from the totals shown for the respective items of expense on WPA Form 717 in the proportion which the number of compensation employees bears to the total number of administrative employees (see *Monthly Report of Employment and Earnings of Administrative Personnel, WPA Form 718*).

Line 6.—Enter the sums of the columnar entries on lines 3, 4, and 5.

Statement B of WPA Form 955 shall be prepared as follows:

Column 9.—Enter in column 9 cases involving lost time beyond the 3-day waiting period to which compensation payments may be made either locally or by the United States Employees' Compensation Commission.

Column 10.—Entries in column 10 shall include cases (1) where the lost time is not in excess of 3 days; and (2) where there is no lost time but medical, hospital, or other expenses have been incurred.

Column 11.—Self-explanatory.

Column 12.—The entry in column 12 (on line 8) shall reflect cases involving no lost time or medical, hospital, or other expenses, as reported on *Accident Report, WPA Form 351*.

Line 7.—Enter the number of active cases as of the first of the month. Entries shall include (1) cases to whom compensation payments are being made, (2) cases still receiving medical treatment, (3) cases where investigations are still in progress, and (4) cases where all expenses have not been submitted to the United States Employees' Compensation Commission. The entries on this line shall equal the number of compensation cases reported on line 12 (in column 11) of the report for the preceding month.

Line 8.—Enter all cases reported during the month, irrespective of the date of injury. Include the following as new cases:

1. Any case which, although previously reported directly to the United States Employees' Compensation Commission by another agency, was reported to the Work Projects Administration for the first time during the month being reported
2. Any case which was reported during a previous month (on WPA Form 351) as a minor injury and which later develops into a "lost time" or "no lost time but medical or hospital expense" case
3. Any case reported for the first time which is considered a "doubtful" case and which has been or will be referred to the commission

Line 9.—Enter the number of cases previously reported as closed but which have been reopened during the month being reported because of the development of lost time, for necessary medical treatment, or for reinvestigation.

Line 10.—Enter the sums of the entries on lines 7, 8, and 9.

Line 11.—Enter the number of cases for which all payments of compensation have been completed, no further medical treatment is required, all investigations have been completed, and all expenses incurred have been reported to the commission.

Line 12.—Enter the number of cases active as of the last day of the month being reported. Each entry on line 12 shall equal entry on line 10 in the same column less the entry on line 11.

Note.—When the status of a case changes during the month being reported, the case shall be reported in accordance with its changed status; e.g., (1) a case originally reported as requiring medical care and causing 2 days' lost time but where the time actually lost is 4 days, shall be reported on line 8 in column 9; and (2) a case originally reported on WPA Form 351 which subsequently required medical treatment during the month but does not involve lost time in excess of 3 days, shall be reported on line 8 in column 10.

When the status of a case which is active at the beginning of the month reported and which is included on line 7 (or line 12 of the report for the previous month) changes during the month, the case shall be closed and reopened at its advanced status on the same report.

The report shall be signed by the State Compensation Officer, the Director of Finance, and the State Administrator.

WPA Form 955 shall be reproduced by each State Administration.

Revised June 23, 1942

— — State-
ment B.

— — —Active
Cases Re-
ported.

— — —New
Cases Re-
ported.

— — —Closed
Cases Re-
opened.

— — —Closed
Cases.

— — —Report
as to Status
of Case at End
of Month.

— — —Certifica-
tion.

— — —Local
Reproduction.

**Preparation and Submission of SCHEDULE OF INJURY CASES INVOLVING LOST TIME,
MEDICAL OR HOSPITAL EXPENSE, WPA Form 955a**

Each of the new cases reported on line 8 of the WPA Form 955 prepared each month for National Park Service cases shall be listed on *Schedule of Injury Cases Involving Lost Time, Medical or Hospital Expense*, WPA Form 955a. The report on WPA Form 955a shall be submitted in an original and one copy to the Compensation Section, Work Projects Administration, Washington, D. C., with the report on WPA Form 955. WPA Form 955a shall not be prepared for WPA cases.

The entries required on WPA Form 955a are self-explanatory. The entry in the heading after the words "Schedule of" shall be "National Park Service." Official project numbers shall be shown in the column entitled "Project."

WPA Form 955a shall be reproduced by each State Administration.

Injury Case
Schedule for
National Park
Service, WPA
Form 955a.

—Use and
Routing.

—Preparation.

—Local
Reproduction.

Federal Works Agency WPA Form 955a (Revised 8-15-58)	FEDERAL WORKS AGENCY WORK PROJECTS ADMINISTRATION SCHEDULE OF INJURY CASES INVOLVING LOST TIME, MEDICAL OR HOSPITAL EXPENSE	(Month) 19__
(State)		
Schedule of _____ injury cases involving lost time, medical or hospital expense, as reported on line 8, columns 9 and 10 of WPA Form 955 Revised.		
Employee's name	Project	Date of injury

Preparation and Submission of MONTHLY REPORT ON CLOSED COMPENSATION CASES, WPA Form 956

Monthly Report
on Closed
Compensation
Cases, WPA
Form 956.

—Purpose and
Routing.

—Cases To Be
Included.

—Computation
of Days Lost.

— —Where
Lost Time Does
Not Result in
Payment of
Compensation.

— —Where
Lost Time
Involves
Payment of
Compensation.

Monthly Report on Closed Compensation Cases, WPA Form 956, shall be used by the State Compensation Officer to submit a monthly report to the Compensation Section, Work Projects Administration, Washington, D. C., of the lost-time compensation cases involving WPA nonadministrative employees which were closed during the month covered by the report. The report shall be prepared on a calendar month basis and the original shall be submitted to the Compensation Section, Washington, D. C., within 10 days following the month reported.

For the purpose of the report on WPA Form 956, (1) a case shall be considered closed when all local payments of compensation have been made, and (2) a lost-time case shall be one resulting from a traumatic injury sustained in the performance of duty which is disabling for 1 or more days.

With the exception of the column entitled "Days lost," the entries required on WPA Form 956 are self-explanatory. Instructions relating to the computation of entries in the column entitled "Days lost" are as follows:

Federal Works Agency WPA Form 956		FEDERAL WORKS AGENCY WORK PROJECTS ADMINISTRATION	
MONTHLY REPORT ON CLOSED COMPENSATION CASES			
State _____		Month of _____ 19__	
Name of Injured _____	Date of Injury _____	Days lost _____	Will further payments of compensation be made by the U.S.E.C.C. _____
Date submitted _____, 19__			Prepared by _____ Compensation Officer
			Approved _____ Director of Finance
			Approved _____ State Administrator

1. Where the amount of time lost does not require the payment of compensation, the number of days lost to be reported shall be computed as follows:

- (a) Where the date of return to work is not in accord with medical evidence, the lesser number of days should be reported. *Example:* Richard Roe was injured September 1. He returned to work September 4. The doctor's certificate estimates the disability at 5 days. The number of lost days to be reported is 2. *Example:* John Doe was injured September 1. He returned to work September 20. The doctor's certificate estimates the disability at 3 days. The number of lost days to be reported is 3.
- (b) Where medical records or notices to return to work are not available, the number of days lost to be reported should be estimated by the State Compensation Officer.

2. Where the amount of time lost requires the payment of compensation, the number of days lost to be reported shall be the number of calendar days included in the waiting and local compensation periods computed as follows:

- (a) Where the local compensation period runs through the end of a month which has 30 days, the number of calendar days lost will equal the number of days for which compensation is paid plus the waiting period. *Example:* Paul Smith was injured September 8. He returned to work October 4. The waiting period is September 9, 10, and 11, inclusive. The local compensation period is September 12 to October 3, inclusive, or 22 days. The number of calendar days lost to be reported is 25 in October report.
- (b) Where the local compensation period runs through the end of a month which has 31 days, the number of calendar days lost will exceed by 1 the number of days for which compensation is paid plus the waiting period. *Example:* John Jones was injured August 8. He returned to

work September 27. The waiting period is August 9, 10, and 11. The local compensation period is August 12 to September 11, inclusive, or 30 days. The number of calendar days lost to be reported is 34.

- (c) Where the local compensation period runs through February 29, 1940, the number of calendar days lost will be 1 less than the number of days for which compensation is paid plus the waiting period. *Example:* Fred White was injured February 23. He returned to work March 2. The waiting period is February 24, 25, and 26. The local compensation period is February 27 to March 1, inclusive. Because February is a 29-day month and compensation is figured on a 30-day month basis, White would receive 5 days' compensation. The number of calendar days lost to be reported is 7.

The report shall be signed by the State Compensation Officer, the Director of Finance, and the State Administrator.

—Certification.

WPA Form 956 shall be reproduced by each State Administration.

—Local
Reproduction.

Preparation and Submission of MONTHLY REPORT ON COMPENSATION PAID LOCALLY, AND MEDICAL, HOSPITAL, AND OTHER EXPENSES SUBMITTED ON VOUCHER FORMS S-69 TO THE U. S. EMPLOYEES' COMPENSATION COMMISSION, WPA Form 958

Monthly Report on Compensation Paid Locally and Medical Expenses Submitted, WPA Form 958.

—Routing and Due Date.

Each State Compensation Section shall prepare *Monthly Report on Compensation Paid Locally, and Medical, Hospital, and Other Expenses Submitted on Voucher Forms S-69 to the U. S. Employees' Compensation Commission, WPA Form 958*, in duplicate, and shall forward the original, signed by the State Compensation Officer, to reach the Compensation Section, Division of Finance, Work Projects Administration, Washington, D. C., not later than the 10th day of the month following the month being reported.

—Preparation.

Separate figures shall be reported for the Work Projects Administration and for the National Park Service. Figures for other administrations whose nonadministrative employees' injury cases were formerly serviced by the Work Projects Administration shall not be entered, since final amounts are on record in the central office. The amounts to be reported shall be (1) for the current month and (2) from the inception of the program through the current month.

—Local Reproduction.

A small supply of WPA Form 958 shall be reproduced and maintained by each State Administration.

Federal Works Agency
WPA Form 958

FEDERAL WORKS AGENCY
WORK PROJECTS ADMINISTRATION

MONTHLY REPORT ON COMPENSATION PAID LOCALLY, AND MEDICAL,
HOSPITAL, AND OTHER EXPENSES SUBMITTED ON VOUCHER FORMS S-69
TO THE U. S. EMPLOYEES' COMPENSATION COMMISSION

(State)

Amount of compensation paid locally	Month of	Cumulative through
Work Projects Administration	\$	\$
National Park Service		
Total	\$	\$

Amount of medical, hospital, and other expenses submitted on voucher forms S-69 to United States Employees' Compensation Commission		
Work Projects Administration	\$	\$
National Park Service		
Total	\$	\$

Date submitted (Signed) State Compensation Officer
(Approved) State Director of Finance

(To be reproduced locally)

PART IV. DAMAGE CLAIMS

The State Compensation Section shall be responsible for the processing of (1) property damage claims, (2) claims for personal injuries or death, and (3) cases involving damage to WPA property by other-than-WPA employees.

Property Damage Claims

The term "property damage claim" as used on pages 4.4.021-4.4.026 shall mean claims for damage to or loss of other-than-WPA property alleged to have been caused by employees of the Works Progress Administration or Work Projects Administration, if the claim is in the sum of \$1,000 or less. It shall also include claims for damage to or loss of other-than-WPA or other-than-NYA property alleged to have been caused by NYA employees, if the claim is in the sum of \$500 or less and accrued after June 30, 1938, and prior to July 1, 1939.

The Work Projects Administration has authority to pay from WPA funds a limited class of property damage claims. Certain claims for property damage which may not be paid from WPA funds may be certified to Congress for an appropriation for payment. The types of claims which may be certified to Congress and the types which may be paid from WPA funds are outlined in the following subsections.

Claims Which May Be Certified to Congress.—The act of Congress of December 28, 1922 (42 Stat. 1066, 31 United States Code 215) authorizes the certification to Congress of certain property damage claims. A claim which may be certified to Congress must be:

1. For the sum of \$1,000 or less, if the claim accrued on or before June 30, 1938; or for the sum of \$1,000 or less but in excess of \$500, if the claim accrued after June 30, 1938.
2. Presented to the WPA within 1 year from the date of its accrual.
3. For damage to or loss of privately owned property.
4. Where the damage or loss was caused by the negligence of an officer or employee (including a project employee) of the Works Progress Administration or the Work Projects Administration.
5. For damage or loss caused while such officer or employee was acting within the scope of his employment.

No property damage claim which does not meet the foregoing requirements may be certified to Congress for an appropriation for payment.

Claims Which May Be Paid From WPA Funds.—The acts appropriating funds to the WPA authorize the Commissioner of Work Projects to consider, ascertain, adjust, determine, and pay from the appropriations available for such purpose, any property damage claim accruing after May 6, 1935, in the sum of \$500 or less, when such damage is caused by the negligence of an officer or employee (including a project employee) of the Works Progress Administration or the Work Projects Administration (or of the National Youth Administration, if the claim accrued after June 30, 1938, and prior to July 1, 1939) while acting within the scope of his employment.

All claims in excess of \$500, regardless of the date of accrual, and all claims in the sum of \$500 or less accruing prior to July 1, 1938, or subsequent to June 30, 1939, for property damage alleged to have been caused by NYA employees shall be referred to the National Youth Administration.

The provisions of this section do not apply to claims for personal injuries or death (see page 4.4.027).

Property
Damage
Claims.

—Definition.

—WPA Authority
and Limitation
for Payment.

— —Claims
Requiring
Congressional
Approval.

— —Claims
Which May Be
Paid by WPA.

— — —Refer-
ral of NYA
Cases to NYA.

— — —Per-
sonal Injury
Claims Not
Affected.

Presentation and Investigation of Property Damage Claims

Property damage claims shall be executed and acknowledged by the claimant on *Claim for Loss of or Damage to Property*, WPA Form 950, and shall be submitted in quadruplicate to the local or State office of the State Work Projects Administration for the attention of the Compensation Section of the Division of Finance. A claim presented by a corporation shall be executed by a duly authorized officer at the home office of the corporation and under the seal of the corporation. As all property damage claims presented for consideration must be determined as legal claims, it is necessary that the claimant submit competent evidence, preferably in affidavit form, to substantiate all material facts alleged in the claim.

Property Loss
or Damage
Claim, WPA
Form 950.

—Submission.

Federal Works Agency WPA Form 950 (Revised 2/1/40)	FEDERAL WORKS AGENCY WORK PROJECTS ADMINISTRATION CLAIM FOR LOSS OF OR DAMAGE TO PROPERTY
--	---

To: Work Projects Administration: _____ Date: _____

I present the following for consideration:

Claim for _____

1. Full name of claimant _____
2. Address _____
(Street and No. or post office box) (City) (State)
3. Amount of claim \$ _____ Date of loss or damage _____
4. Name of employee causing damage _____
5. Official project number and character of project if known to claimant _____
6. Location at which loss or damage occurred _____
7. Description of property lost or damaged (satisfactory evidence shall be submitted to prove claimant is owner) _____
8. Use being made of property when loss or damage occurred _____
9. Character of damage _____
10. Full circumstances surrounding damage (attach additional sheets, if necessary) _____
11. Method by which value of lost property or amount of damage was established (if appraisals, receipted bills, or other evidence is relied upon to establish value, the supporting papers should be marked exhibits and referred to in the statement under this heading. All such papers except receipted bills must be notarized and submitted in duplicate.) _____
12. Names and addresses of witnesses of the accident or event resulting in the damage or loss, or of the principal witnesses in case of a considerable number _____

Front

13. Was property insured? Yes _____ No _____ if so, amount of policy _____
What losses are covered by the policy? _____
Name and address of insurance company: _____
- Has all or any part of loss or damage been paid by insurance company? No _____ Yes _____ Amount \$ _____
- What is the status of claim for loss or damage against the insurance company? Filed _____ Pending _____ Rejected _____
- If claim rejected or not filed, state reason in detail _____

Claimant's certificate: I certify that to the best of my knowledge the foregoing is a true and correct statement of the circumstances surrounding the damage sustained; that I am not aware of any material fact contributing either directly or indirectly to the cause of said damage which is not particularly set forth herein or in attached papers; that all items of damage claimed resulted directly from the alleged act of negligence upon which this claim is based; and that I have received no payment from any source for the whole or any part of the damages sustained except as herein noted.

Subscribed and sworn to before me this _____ day of _____, 19____, at _____ (Claimant)

(Signature)

(Official seal) (Title of official administering oath)

Note.—All claims presented must be determined as legal claims; it is necessary that evidence, preferably in affidavit form, be submitted to substantiate all material facts. The full name and address and source of information of all persons making statements shall be shown. The claimant must also include with this evidence, all correspondence with any officer of the Work Projects Administration with relation to this claim.

Back

—Supporting Documents.

All property damage claims shall be supported by (1) receipted, itemized repair bills, if the property damaged has been repaired; (2) notarized estimates in duplicate of the cost of repairs, if the property has not been repaired; or (3) notarized estimates in duplicate of the value of the property, if the property was lost or cannot be repaired. Where notarized estimates are required, three such estimates shall be submitted, if possible.

—Requirement of Full Investigation of All Claims.

Although only a limited class of property damage claims may be certified to Congress or paid out of the appropriations available for such purpose, a full investigation and report on each such claim shall be made and submitted to the General Counsel, Work Projects Administration, Washington, D. C., for record purposes, including instances where the amount of damage is alleged to be in excess of \$1,000.

—Responsibility for Conduct of Investigation.

The Compensation Section of the Division of Finance shall have full responsibility for the prompt and complete investigation of all property damage claims. If the Compensation Section is unable to make a satisfactory investigation in any case, the assistance of the WPA Division of Investigation may be requested. If required, the assistance of engineers in the Division of Operations should be secured.

—Recommendation on Claim, WPA Form 957.

—Preparation and Supporting Documents.

Upon conclusion of the investigation of a property damage claim, the Compensation Section shall submit its report, together with supporting statements and evidence, either to the local or the State WPA office, depending upon whether *Report and Recommendations on Property Damage Claim*, WPA Form 957 (see below) is to be prepared by a local WPA administrative officer or in the State WPA office. The investigation report of the Compensation Section shall be accompanied by (1) copies of all correspondence in the files of the Work Projects Administration pertaining to the case; (2) an accurate reference to, and quotation from, the line(s) of the time report(s) upon which appears the name of the WPA employee(s) involved, as of the date of the loss or damage; (3) satisfactory proof of ownership of the property lost or damaged; and (4)

Federal Works Agency WPA Form 957 (Revised 2/1/40)	FEDERAL WORKS AGENCY WORK PROJECTS ADMINISTRATION
REPORT AND RECOMMENDATIONS ON PROPERTY DAMAGE CLAIM	
State of _____	Date _____
Re: Claim of _____	
Date of loss or damage _____	(Name and address of claimant) Date written notice of claim received _____
I hereby certify:	
1. That the name of the employee alleged to have caused the loss or damage is _____	
2. That he was (not)* an employee of the Work Projects Administration _____	
3. That his identification number is _____	
4. That the official project number of the project involved is _____	
5. That the description of the project is _____	
6. That in my opinion the employee was (not)* acting within the scope of his employment. _____	
7. That in my opinion the employee was (not)* negligent. _____	
8. That in my opinion the claimant was (not)* guilty of contributory negligence. _____	
9. That in my opinion the amount claimed is reasonable and all items of loss or damage listed therein resulted directly from the alleged act of negligence; or— _____	
10. That in my opinion the amount claimed appears excessive for the following reasons: _____	
I recommend that the claim be:	
11. Approved for \$ _____ Disapproved _____ (If the amount approved is less than the amount claimed, appropriate explanation should be given.)	
12. Remarks and further recommendations: _____	
(Signature) _____	
(Title) _____	
1. I recommend that the foregoing claim be: Approved for \$ _____ Disapproved _____	
2. Remarks and further recommendations: _____	
Date _____	State Work Projects Administrator _____
* Strike out "not" in all cases where it does not apply.	

wherever possible, diagrams of the scene of the accident. The employee(s) alleged to be at fault should make a true and complete statement of the circumstances of the case, admitting his negligence or carelessness where it existed, in order that the claim may be fairly determined. The full name and address of each person making a statement shall be shown, and the source of his information shall be indicated. Where an investigation is ordered by the State Administrator, as provided elsewhere,³ a copy of the report (WPA Form 715) of the Survey Board or Officer, shall be attached to the claim investigation report of the Compensation Section.

For each claim submitted on WPA Form 950, there shall be prepared by an administrative officer designated by the State Administrator, *Report and Recommendations on Property Damage Claim*, WPA Form 957, on the basis of the information contained in the investigation report of the Compensation Section. WPA Form 957 shall be submitted in triplicate to the State Administrator for his signature and recommendations, together with three copies of the claim (WPA Form 950) and the detailed report and supporting documents prepared by the Compensation Section.

—Copies and
Routing.

WPA Forms 950 and 957 shall be reproduced by each State Administration when present supplies are exhausted.

—Local
Reproduction.

³See appendix A, item 4-3.

Submission of WPA Forms 950 and 957 and Supporting Data

No State WPA
Employee Has
Right To
Determine
Claim.

No officer or employee of a State Work Projects Administration has authority to allow, disallow, or compromise any property damage claims, and no commitments shall be made to claimants or their representatives concerning the allowance of the claim or the amount thereof.

Submission of
All Claims to
Washington.

Each claim, when properly executed on WPA Form 950 and after investigation, shall be submitted to the General Counsel, Work Projects Administration, Washington, D. C., together with the report and recommendations required on WPA Form 957 and original supporting statements and evidence, including the detailed report of the investigation made by the Compensation Section. The only documents which shall be submitted in duplicate are (1) WPA Form 950, (2) WPA Form 957, and (3) notarized estimates (see pages 4.4.021-4.4.022).

No Local
Encumbrances
Established.

Inasmuch as all approved claims will be paid from special funds available or made available for the purpose in Washington, State Work Projects Administrations shall not establish encumbrances to cover claims submitted in accordance with this procedure.

Claims for Personal Injuries or Death

No Federal law exists whereby any person not in the employ of the Work Projects Administration may be compensated for personal injuries or death, or for medical, hospital, funeral, or other expenses, resulting from accidents involving the Work Projects Administration.

No
Compensation
Available for
Non-WPA
Injured
Person.

However, full and prompt investigations shall be made by the Compensation Section of all such accidents, and detailed reports shall be submitted to the General Counsel, Work Projects Administration, Washington, D. C., for consideration and record purposes. No officer or employee of a State Work Projects Administration shall, unless previously authorized by the General Counsel, carry on correspondence with persons making such claims, other than for the purpose of procuring factual information. WPA Form 950 shall not be used for the purpose of submitting claims for personal injuries or death, or for medical, funeral, or other expenses.

—Full Report
to Washington.

Claims for personal injuries or death, or for medical, hospital, funeral, or other expenses, resulting from accidents involving the National Youth Administration shall be referred to the National Youth Administration regardless of when the accident occurred.

Referral of
NYA Cases
to NYA.

Damage to WPA Property by Other Than WPA Employees

Demand for
Settlement of
WPA Damage by
Non-WPA
Employee.

Whenever WPA property has been lost or damaged through the fault of a person not in the employ of the Work Projects Administration, a written demand for settlement shall be made upon such person, and/or persons responsible for his actions, by the State Work Projects Administrator. This demand shall embody all the facts in the case upon which the Work Projects Administration predicates its right to recovery.

Compromise
Offers in
Writing Only.

If the person upon whom demand has been made offers a partial settlement, the State Administrator shall inform the person that no compromise can be considered unless submitted in writing and the amount of the offer tendered unconditionally for deposit pending the consideration of acceptance by the Work Projects Administration, Washington, D. C. It shall be made clear that if the compromise offer is rejected, the amount tendered will be returned. In all cases where only a partial settlement is offered, and in all cases where no offer of settlement is made, the State Administrator shall report the facts to the General Counsel, Work Projects Administration, Washington, D. C., and shall comment upon the financial condition of the person responsible and the probability of enforcing collection from him should a civil suit be instituted. The submission to the General Counsel shall include all evidence procured, and proof of the extent of damage sustained by the Government; duplicate copies of papers need not, however, be submitted. The question of bringing a civil suit shall not be submitted to United States Attorneys, as such actions are brought only upon instructions of the Attorney General of the United States after formal request by appropriate officials in Washington, D. C.

Decisions Only
Made in
Washington.

Remittances in
Settlement.

Where recovery is effected by remittance from the person responsible, the remittance shall be by certified check or money order payable to the order of the Treasurer of the United States, which check or money order shall be transmitted to the General Counsel, Work Projects Administration, Washington, D. C., for record purposes and subsequent deposit in the United States Treasury.

Referral of
NYA Cases
to NYA.

Cases involving damage to, or loss of, NYA property shall be referred to the National Youth Administration, regardless of when the damage or loss occurred, except where proper disposition has previously been made.

Chapter 5

ACCOUNTING

PART I. GENERAL STATEMENT OF REQUIREMENTS AND METHODS FOR ACCOUNTING CONTROL

The Work Projects Administration is responsible for the detailed accounting for the funds appropriated to the Work Projects Administration by the Emergency Relief Appropriation Acts, including the recording of encumbrances by projects and maintenance of summary control records, budget accounts, and detailed records of unliquidated encumbrances. For this purpose, each State Work Projects Administration shall maintain a general ledger and prescribe subsidiary ledgers to reflect the status of budgets, funds, encumbrances, and expenditures. Project records shall be maintained by each State Work Projects Administration to reflect official project limitations and work project estimates, as well as encumbrances adjusted to expenditures, and outlays by sponsors, both in cash and in kind. Instructions relating to the maintenance of the specific records required are set forth in this chapter.

WPA
Responsibility
for Detailed
Accounting.

The Treasury State Accounts Office is responsible for summary fund control accounting including the maintenance of detailed expenditure accounts by projects, and appropriate summary and control accounts covering appropriations, encumbrances, and expenditures. The Treasury State Accounts Office also is responsible for maintaining accounts for controlling sponsors' cash deposits.

Treasury
Accounts
Office
Responsibility
for Summary
Fund Control.

The following tabulation defines the line of demarcation between the fiscal control functions of the two agencies:

Fiscal Control
Functions.

The Work Projects Administration

—Work
Projects
Administration.

1. Shall record in summary the amount of encumbrances affecting the budgets authorized by the central office of the Work Projects Administration
2. Shall maintain records of authorizations received against these budgets
3. Shall protect Presidential limitations of projects against overencumbrance
4. Shall record in detail the encumbrance transactions against work project estimates
5. Shall record in detail transactions involving the liquidation of encumbrances

The Treasury State Accounts Office

—Treasury
Accounts
Office.

1. Shall record the authorization of funds made to the State Work Projects Administration and the status thereof with respect to encumbrances and expenditures
2. Shall control all cash, including the requisitioning of funds and transfers thereof
3. Shall preaudit vouchers for expenditure of funds

4. Shall record in detail all transactions of expenditures against Presidential limitations
5. Shall record in summary, by expenditure symbol, the amount of encumbrances incurred by the State Work Projects Administration as shown by registers and encumbrance documents supplied by the State Work Projects Administration
6. Shall prepare periodic financial reports including information as to the accruing liabilities of the Government

The accounting activities of each State Work Projects Administration shall be under the supervision of the State Director, Division of Finance.

Supervision
of Director
of Division
of Finance.

Authorization and Distribution of Budgets and Funds

The funds required for the operation of the Work Projects Administration program in the States are budgeted by the Federal Work Projects Administration. Instructions relating to the approval of State budgets and the authorization of funds by the Federal Work Projects Administration and to the distribution of State budgets by the State Work Projects Administrations are set forth in the following subsections.

Distribution
of Budgets
and Funds
to State.

—Monthly Pro-
gram Budgets
From Washing-
ton to the
States.

Authorization of State Program Budgets.—Monthly budgets governing project operations are established for each State Work Projects Administration by the Federal Work Projects Administration. The budget is established on the basis of the State employment quota. That portion of the total authorized employment quota to be used on projects operated by other Federal agencies reduces the employment figure on which the budget for projects to be operated by the Work Projects Administration is based. Within the total budget there is established a Federal portion which represents the estimated amount to be obligated on Federal construction projects, as shown on the Schedules of Monthly Operations on such projects. The total budget is further segregated between the amount which may be obligated for labor and the amount which may be obligated for nonlabor costs. These budgetary limitations shall not be exceeded. The State Work Projects Administrator will receive advance notification of the State monthly budget which shall serve as the posting media to the budget control accounts. Confirmation of the advance notification will be provided by *Advice of State Monthly Budget*, WPA Form A-2d. State monthly budgets shall be cumulative within the fiscal year.

—Monthly
Administrative
Budgets From
Washington
to the States.

Authorization of State Administrative Expense Budgets.—Monthly budgets governing administrative operations within the major objective classifications of expense are established for each State Work Projects Administration by the Federal Work Projects Administration. The administrative budgets will be transmitted by use of *Advice of Monthly Administrative Budget*, WPA Form 262, which document will also advise the amount of funds to be authorized in support thereof. Administrative budgets are not cumulative beyond the month for which issued and are not interchangeable between major objective classifications. Administrative encumbrances are limited by authorized budgets. Credit adjustments to prior months' encumbrances shall not be applicable to the current month's budget.

— —Advance
and WPA Form
A-2d Budget
Notice.

Funds for the operations of State Work Projects Administrations are authorized by the Federal Work Projects Administration by means of *Advice of Project Authorization*, Treasury Form A-2, and *Advice of Change in Project Authorization*, Treasury Form A-2a, in amounts not in excess of the non-Federal portion of the State program and administrative expense budget. Funds for Federal construction projects in the State program are authorized at the time such projects are to be placed in operation in the total amount of such Presidential limitations.

Fund authorizations on Treasury Forms A-2 and A-2a for project operations will be broken down by expenditure symbol and minor program classification. Encumbrances under each expenditure symbol shall not exceed the total amount of funds authorized for the expenditure symbol. The State Administrator may request transfers between the non-Federal and Federal nonconstruction symbols. Each fund transaction between the Washington office and the State office of the Work Projects Administration will be assigned a number in continuous sequence each month. All documents pertinent thereto will bear the number assigned to the transaction. This is necessary to secure uniformity of items entered each month in the books of the Treasury and the WPA central and State offices, a uniform "cut off" being established at the end of each month.

— —Authori-
zation of
Funds,
Treasury
Forms A-2
and A-2a.

Federal Construction Projects Except Flood Control and Water Conservation Projects Authorized Under Other Law.—Section 10 (b) of the Emergency Relief Appropriation Act, fiscal year 1941, provides that—

— —Authori-
zation of
Funds for
Federal
Construction
Projects.

No Federal construction project, except flood control and water conservation projects authorized under other law, shall be undertaken or prosecuted under the appropriations in this Joint Resolution, unless and until there shall have been allocated and irrevocably set aside Federal funds sufficient for its completion.

The Emergency Relief Appropriation Acts of 1936 through 1939 contained corresponding provisions in this regard.

At the time it is determined that an approved Federal construction project is to be placed in operation, there shall be submitted to the Director of Finance, Washington, D. C., a request that action be initiated to set aside irrevocably, funds in the total amount of the project limitation. Such request shall be accompanied by a schedule of monthly operations which shall, insofar as practicable, provide for the complete utilization of such funds during the fiscal year in which the project is placed in operation.

Funds in the full amount of the project limitation will be authorized to the State. Such authorizations will be in excess of the cumulative Federal Construction Project Budget (Major Program Classification 200) and will cause funds authorized for the State program as a whole to exceed the cumulative State Program Budgets. Such fund authorizations are authorized by deductions from the total State Program Budgets in amounts equal to the Federal Construction Project Budget (Major Program Classification 200).

Funds authorized for a Federal construction project shall be considered as an individual appropriation for the work to be accomplished.

If, after a project is placed in operation, it develops that the monthly schedule of operation cannot be maintained as originally planned, immediate notification shall be transmitted to the Director of Finance, Washington, D. C., adjusting such schedule to conform to revised operating requirements. Under no circumstances shall the over-all requirements of the Federal construction program be adjusted by overstating or understating the requirements on an individual project which subsequently may be placed in operation.

At the time a request is made to rescind a portion or all of the funds which have been irrevocably set aside for the completion of a Federal construction project, it is important that all pertinent data be furnished in connection therewith. Therefore, certifications for rescission of Federal construction funds shall include a statement to the effect that the project has been completed; that a useful economic unit (or units) has been completed and that no further work is to be performed under the original authorization; or that the project has been superseded and that any charges thereunder have been transferred to the superseding project. Each certification shall be submitted in quintuplicate.

Flood Control and Water Conservation Projects Authorized Under Other Law.—Federal construction projects of this type are exempt from the earmarking of funds by the exception contained in section 10 (b) of the Emergency Relief Appropriation Act, fiscal year 1941, and corresponding exceptions contained in prior Emergency Relief Appropriation Acts.

Funds for the operation of such projects will be authorized each month on the basis of a schedule of operations to be submitted to the Director of Finance, Washington, D. C., at the time the project is to be placed in operation.

In every other respect, operations thereunder are to be conducted in accordance with the general provisions heretofore prescribed for Federal construction projects.

—Reservations
for Purchases
Through Central
Supply Fund.

Reservation of Nonlabor Budget for Purchases Through Central Supply Fund.— Requests for purchase of cotton textiles and for special equipment and supplies for the microfilming projects shall be recorded as follows. When a *Request for Purchase of Cotton Textiles Through Central Supply Fund*, WPA Form 391, or a *Request for Property or Services*, WPA Form 358, for any other item purchased through the central supply fund is submitted to the central office, it shall be registered on WPA Form 757 for entry in the Project Ledger "Suspense Account" (see page 4.5.043), posted to the Project Ledger (WPA Form 704) (see page 4.5.044), and the total thereof as shown on the WPA Form 757 shall be the basis for a journal entry for posting to the Nonlabor Budget Suspense Account to reserve a sufficient portion of the nonlabor budget to accommodate the reimbursement voucher when received. The *Encumbrance Register*, WPA Form 757, shall serve as the journal in this case and the following entries in the General Ledger Group I Accounts shall be made:

Cr. Nonlabor Budget Suspense Account 3A

When the nonlabor voucher Standard Form 1080 is processed and is ready to be charged against the Distributed Budget Account 3, these entries may be reversed.

Distribution
of State
Monthly Budget
to Districts
by WPA
Form 730.

Distribution of State Monthly Budget for Project Operations.—*Distribution of State Monthly Budget*, WPA Form 730, is provided for use by State Administrations to distribute the State monthly budgets for project operations to districts or other local administrative areas by divisions when so desired. Separate WPA Forms 730 shall be used to establish budgetary limitations for (1) non-Federal and Federal nonconstruction projects, and (2) Federal construction projects. Major Program Classifications 100 and 150 may be segregated if so desired.

[illegible]

Encumbrances for personal services may be limited automatically by the employment quotas established for local areas by the State Administration. WPA Form 730 prepared for each local administrative area need only show a limitation for other-than-labor expenses.

—For Other-Than-Labor Expense.

The full amount of the State monthly budget need not be distributed at one time.

—Partial Distribution.

Budget Encumbrance Register, WPA Form 760, shall be maintained in the State office to control budgets authorized to local districts or areas and by divisions when so established by indication on WPA Form 730. The form is designed to show budget and encumbrance transactions distributed between labor and other-than-labor items. If labor budgets are controlled by employment quotas, the other-than-labor budget only will be shown on WPA Form 760.

Budget Encumbrance Register, WPA Form 760.
—Maintenance.

Encumbrance entries on WPA Form 760 shall be made from subtotals of documents, sorted by districts and by labor and nonlabor, in the process of establishing predetermined totals for ledger posting control. Documents indicating cancellations, discounts taken, and other adjustments arising from voucher payments shall be included in the groups for subtotalling.

—Entries.

FEDERAL WORKS AGENCY WPA Form 760			FEDERAL WORKS AGENCY WORK PROJECTS ADMINISTRATION								Office _____ Program Classification _____			
BUDGET ENCUMBRANCE REGISTER														
Line No. (1)	Date (2)	Explanation (3)	Budgets		Encumbrances		Balances		(10)	(11)	(12)	(13)	Line No. (14)	
			Labor (4)	Other (5)	Labor (6)	Other (7)	Labor (8)	Other (9)						
1													1	
2														
46													46	
47													47	
48													48	

A columnar description for use in the preparation of WPA Form 760 follows:

—Preparation.

Column 2.—Enter the date of posting.

Column 3.—Enter a description of the transaction.

Columns 4 and 5.—Enter the amount of budget distributed to the local office, divided between labor and other-than-labor as indicated by *Distribution of State Monthly Budget*, WPA Form 730.

Column 6.—Enter the amount of pay rolls paid, secured by subtotalling copies of WPA Form 518 covering pay rolls.

Column 7.—Enter the group subtotal of nonlabor encumbrances and adjustments.

Columns 8 and 9.—Enter the unencumbered balance of budget segregated by labor and other-than-labor, determined by subtracting the total of column 6 from column 4, and the total of column 7 from column 5, respectively.

Columns 10 through 13.—Enter, if necessary, any information locally required by the State Administration.

A periodic report of budgets, encumbrances, and balances shall be prepared by the Division of Finance and shall be furnished to such operating and administrative personnel as may have responsibility for regulating operations within the established budgets.

Report to Operating and Administrative Personnel.

Added Jan. 2, 1941

Limitations of Project Expenditures

Encumbrances against funds for projects of the Work Projects Administration shall not exceed Presidential authorizations. These authorizations are granted in Presidential Letters approving official projects and establishing a limitation as to the amount of Federal funds that may be expended in the operation of an official project.

Limitation of Encumbrances.
—Within Presidential Authorization.

A further limitation on the expenditure of Federal funds for a project may be established by the State Work Projects Administrator or his authorized representative in approving *Statement of Project Estimate Detail*, WPA Form 701.

—Within State Administrators's Authorization.

Statement of Project Estimate Detail, WPA Form 701, is prepared by the appropriate operating division and shall be approved by the State Work Projects Administrator or his authorized representative before a project may be placed in operation. The *Statement of Project Estimate Detail*, WPA Form 701, may provide for the full operation of the official project as approved by the President, or it may provide for the operation of a portion of the official project. In either case, the amount of Federal funds shown as required for the project operation on the approved WPA Form 701 constitutes, when less than the Presidential limitation, the controlling limitation governing the expenditure of Federal funds on the project. WPA Form 701 cannot establish a limitation greater in amount than the Presidential limitation.

Statement of Project Estimate Detail, WPA Form 701.
—Purpose.

After approval by the State Administrator or his authorized representative, the original and all copies of WPA Form 701 shall be routed to the Division of Finance in the State office. The amounts of the approved estimates when received by the Division of Finance shall be posted to the reverse of the *Official Project Limitation Control*, WPA Form 763, and an audit shall be made to determine that the estimate for nonlabor does not exceed the amount for this classification, as shown on the face of WPA Form 763, unless an adjustment to the limitation has been authorized in writing by the Regional Director. Transfers of "Nonlabor" limitation to "Labor" may be made upon authorization in writing by the State Administrator.

—Routed to Division of Finance.

The Division of Finance shall review WPA Form 701 and insert the sequence number, location symbol, appropriation or expenditure symbol, and title. Sequence numbers shall be in series and shall not be confused with the work project numbers.

—Review.

The location symbol shall be determined by reference to Treasury Coding Chart No. 3, Revised.

WPA Form 701 shall be distributed by the Division of Finance as follows:

—Distribution by Division of Finance.

Original	To the initiating office
First copy	To the project
Second copy	To the office of the Division of Finance where project ledgers are maintained
Third copy	To the office of the supply fund serving the project
Fourth copy	To the appropriate operating division in the State office

After WPA Form 701 is completed, the Division of Finance shall prepare *Project Description Card*, WPA Form 764, as a notification that WPA Form 701 has been

Preparation of Project Description Card, WPA Form 764.

approved for the work project and encumbrances may be expected. The form prepared for the first work project under each official project shall be in duplicate and shall be signed by representatives of the Treasury State Accounts Office and the Division of Finance of the Work Projects Administration. Agreement shall be reached regarding the project description and symbolization before the form is signed.

—Use of WPA
Form 764 for
Supply Fund.

WPA Form 764 shall be used to authorize the initiation of activities under the supply fund; WPA Form 701 shall not be used for this purpose.

—Complete
Distribution.

After signature, sufficient copies of the first WPA Form 764 prepared for an official project shall be reproduced to supply all persons in the Work Projects Administration, Treasury State Accounts Office, and Treasury Procurement Office who have occasion to refer to work project descriptions or symbolizations in the preparation or examination of documents. Subsequent WPA Forms 764 for the same official project shall be prepared for WPA use only.

—Local
Printing.

WPA Form 764 is not printed by the Washington office in order to permit minor variations by the States to meet their individual requirements.

Revised Jan. 2, 1941

Liquidation of Sponsors' Pledges

Amounts pledged by sponsors are established in the accounting records of the Division of Finance from *Statement of Project Estimate Detail*, WPA Form 701. Liquidation of such pledges are recorded from (1) *Certification of Sponsor's Contributions (Materials, Supplies, and Equipment)*, WPA Form 710, (2) *Receipt for Property or Services*, WPA Form 741, (3) *Certification of Sponsor's Contributions (Personal Services and Specified Nonpersonal Items)*, WPA Form 710a, and (4) Treasury forms covering encumbrances against sponsors' cash deposits. Items 1 through 3 are received from the division operating the project, certified as to value, quantity, quality, and eligibility. The Division of Finance shall review WPA Forms 710 or 741 and 710a, and shall refer those which appear to be incorrect back to the submitting division for revision.

Posting
Sponsors'
Pledges and
Liquidations.

—Posting
Documents.

These transactions shall be posted to WPA Form 704a and registered on WPA Form 759 for posting to the general ledgers (see pages 4.5.045 and 4.5.023).

—Posting
Ledgers.

Periodically, *Project Financial Status Report*, WPA Form 707, shall be prepared from WPA Forms 704 and 704a and shall be furnished to the division operating the project with copies which may be transmitted to the sponsor (see pages 4.5.051-4.5.052). WPA Form 707 advises the sponsor of the total of all items recorded in WPA records as sponsor's expenditures during the month and serves as a notice of the extent to which the sponsor's pledge has been liquidated.

—Reporting
Liquidations.

Where funds are made available by sponsors for the purpose of liquidating pledges, they shall be deposited with the U. S. Treasury Department in accordance with instructions contained in U. S. Treasury Department Field Office Memorandum No. 105, dated October 23, 1935, and supplement thereto, in special deposits accompanied by a copy of a letter from the sponsor setting forth the restrictions and conditions, if any, under which the funds may be expended. With the written permission of the sponsor, the State Administrator may issue this letter. The letter may delegate general authority to the Work Projects Administration to expend funds as the progress of the work project demands, or it may contain detailed instructions setting forth the exact purpose for, and the explicit conditions under, which the funds are to be expended.

Sponsors' Cash
Deposits.

—Deposits
With Treasury.

Under no circumstances shall funds made available by a sponsor for expenditure by the Work Projects Administration be deposited in the bank accounts of any individual, corporation, or local Government unit.

—Not To Be
Deposited in
Private Bank
Accounts.

All expenditures from sponsors' cash deposits shall be effected by the issuance of encumbering and liquidating documents through the U. S. Treasury Department in the same manner as that prescribed for the expenditure of Federal funds. An extra copy of all pay rolls or other documents involved in the encumbrance of a sponsor's cash deposits shall be prepared to accompany the sponsor's copy of the monthly report of WPA Form 707 transmitted to the division operating the project.

—Documents for
Expenditure.

All documents covering encumbrances and pay rolls or other vouchers chargeable to a sponsor's funds shall bear, in the space provided for appropriation symbol and title, the caption "Q3.37 Disbursing Officer's Cash—Special Deposits (Official Project No. _____)."

—Identifying
Documents.

Upon completion of a project for which a deposit has been made by the sponsor and upon the liquidation of all encumbrances chargeable to the special deposit account, a certificate or letter stating that the project has been completed and that there are no further encumbrances chargeable to the sponsor's funds, and *Public Voucher for Refunds*, Standard Form 1047, shall be prepared by the State Administrator and forwarded to the Treasury State Accounts Office. Unless the sponsor has agreed in writing to some other disposition of the unexpended balance, the Treasury State Accounts Office will return any unexpended balance in the account to the sponsor. Such refund voucher shall be treated as reducing the amount of the sponsor's cash deposits.

—Refund of
Unexpended
Balance.

System of Accounts

WPA
Responsibility
for
Maintenance of
Budget and
Fund Accounts.

The WPA responsibility for controlling encumbrances and expenditures requires the maintenance of budget and fund accounts together with related accounting records which will accordingly reflect the status of encumbrances and expenditures within established limitations. For this purpose, all documents pertaining to encumbrances and expenditures shall be routed to the accounting section where control mechanism for prevalidation and for developing predetermined totals shall be maintained. Documents shall be segregated according to type, expenditure symbol, program classification, and district or administrative areas. Documents shall be listed on designated encumbrance registers applicable to the type of transaction.

PART II. DOCUMENTS OF ENCUMBRANCE AND LIQUIDATION

Transactions occasioned by the operations of the WPA program shall be recorded by the preparation of appropriate documents to provide a permanent explanation in sufficient detail to permit future reconstruction of the transaction. All documents shall be promptly prepared and processed in accordance with the procedures prescribed by the regulations of this Administration.

Documentation
of
Transactions.

All liabilities in connection with operations of the Work Projects Administration shall be encumbered and recorded in advance.

Advance
Encumbrance.

Documents to be valid require the signature of duly authorized officers and employees. Care shall be taken to make certain that specimen signature cards, when required, are in the files and that signatures appearing upon documents are in agreement therewith (see pages 4.2.083-4.2.084). As a general rule, continuous serial number sequences for each type of document shall be maintained to insure the proper recording of all documents issued.

Approval and
Numbering of
Documents.

Documents upon which action is pending shall not be put away in desks or files unless an appropriate tickler file is maintained to insure follow-up. Receipts shall be required and shall be used to replace any documents released from the files either before or after final processing through the accounts.

Pending Files.

Pay Rolls and Supporting Documents

All personal services paid from Federal funds and not obtained by contract shall be paid by the medium of one of the following forms:

Documenting
Personal
Services.
—Forms Used.

Form	Title
WPA Form 503	<i>Pay Roll for Personal Services—Work Projects</i>
WPA Form 504	<i>Pay Roll for Personal Services—Work Projects—130-Hour Basis—Work Camps</i>
WPA Form 509	<i>Pay Roll for Personal Services—Work Projects (Supervisory or Administrative Employees on Semimonthly Basis Receiving Nonsecurity Wages Chargeable to Work Projects)</i>
Standard Form 1013	<i>Pay Roll for Personal Services on Annual Salary Basis</i>

Instructions for the preparation of these forms are contained in part IV of chapter 2.

Encumbrances for the protection of accruing obligations incurred by the performance of personal services shall be established by the use of *Notice of Miscellaneous Encumbrance, Treasury Form A-5*. (For use and preparation, see page 4.2.081.) Adjustments to these encumbrances shall be made by *Change in Encumbrance, Treasury Form A-5a*. (For use and preparation, see page 4.2.082.)

—Establishing
Encumbrances.

Instructions for the recording of the encumbrances and the liquidation of the pay rolls for payment of personal services on (1) work projects, (2) supply fund, and (3) administrative accounts are contained in the following subsections.

General
Instructions
for Encumber-
ing and
Liquidating
Pay Rolls.

Work Projects Labor Pay Rolls.—A separate Treasury Form A-5 shall be prepared and used for establishing a blanket encumbrance for each expenditure symbol and program classification. The amount shown on each blanket encumbrance shall represent an estimate of the pay roll amounts to be accrued in each expenditure symbol and classification during a semimonthly period.

—Work
Projects
Labor
Pay Rolls.

—Establishing
Blanket
Encumbrances.

Based upon the scheduled operation for the subsequent pay roll period, the blanket pay roll encumbrances under each expenditure symbol and program classification shall be reviewed on the 1st and 16th of each month. Any adjustments required shall be made by Treasury Form A-5a.

—Adjustment
of Blanket
Encumbrances.

— —Encum-
brance Posting
to Suspense
Account.

The amounts shown on Treasury Forms A-5 and A-5a shall not be entered on the individual project ledgers, but shall be listed on *Encumbrance Register*, WPA Form 757, for posting to the expenditure symbol and program classification control accounts in the general ledgers and to the Suspense Account described below. Copies of Treasury Forms A-5 and A-5a shall be forwarded to the Treasury State Accounts Office.

— —Posting
and Routing
of Pay Rolls.

Pay rolls shall be submitted to the Treasury State Accounts Office after posting to the *Project Ledger*, WPA Form 704, as a simultaneous encumbrance and liquidation. Each pay roll submitted to the Treasury State Accounts Office shall be accompanied by *Voucher Distribution Statement*, WPA Form 518 (see pages 4.2.073-4.2.074 for instructions on preparation), and scheduled on *Schedule of Disbursements*, Standard Form 1064 (see pages 4.2.071-4.2.072 for instructions on preparation and distribution). Pay rolls to be transmitted to the Treasury State Accounts Office shall be listed on WPA Form 757 by expenditure symbol, and the total shall be posted to the Suspense Account. The Treasury State Accounts Office will simultaneously encumber and liquidate pay rolls and will list them on *Daily Statement of Transactions*, Treasury Forms B-12 or B-15b, and *Summary Register of Voucher Payments and Adjustments*, Treasury Form A-40, at the time the pay rolls are forwarded to the Treasury Disbursing Clerk for payment. Treasury Forms B-12 or B-15b and A-40 will be forwarded to the Work Projects Administration promptly after preparation. Treasury Form A-40 shall be considered as a register and shall be listed on the *Daily Summary Journal*, WPA Form 754, for entry in the general ledgers.

— —Adjust-
ments on "Paid
Copy" Receipt.

Upon receipt, the paid copies of pay rolls shall be examined for changes from the amounts posted to the project ledgers and if any are found, *Journal Voucher*, Standard Form 1017-G, shall be prepared effecting correction.

— —Handling
Deduction
Pay Rolls.

Pay rolls containing subsistence deductions shall be simultaneously encumbered and liquidated in the manner outlined above (see page 4.5.017 for information relative to *Schedule of Voucher Deductions*, Standard Form 1096).

— —Mainte-
nance of
Suspense
Account.

The Suspense Account referred to above shall be established to augment the project ledgers within each expenditure symbol, so that when a trial balance is taken, agreement will be secured between the project ledgers and the general ledgers. The totals of encumbrance registers recording pay rolls transmitted to the Treasury shall be entered as credits. When the pay rolls are paid, as evidenced by receipt of Treasury Forms A-40 and B-12 or B-15b, the total pay rolls paid shall be entered as debits.

Certain advance nonlabor transactions such as supply fund transactions and tentative encumbrances for textile purchase shall be entered in the Suspense Accounts as credits when they are established. When paid, they shall be recorded as debits. For further instructions relative to maintenance of the Suspense Account, see page 4.5.043.

— —Handling
Death Claims
and Canceled
Check Encum-
brances.

Claims for amounts due deceased employees or employees declared incompetent and for canceled checks and canceled lost pay roll checks and other pay roll claims shall be encumbered by Treasury Form A-5 and entered on registers and project ledgers as nonlabor items. Upon receipt of Treasury Form A-20 and inclusion on Treasury Forms B-12 or B-15b and A-40, the tentatively established nonlabor encumbrances shall be canceled and the amount of the payment shall simultaneously be encumbered and liquidated as a labor item. Instructions concerning the handling of claims for amounts due deceased or incompetent employees are contained on pages 4.2.040-4.2.043.

The pay roll reserve shall be increased, at the end of each month by encumbrance on Treasury Form A-5 for each expenditure symbol covering work project and supply fund pay rolls, the pay periods which have ended but pay rolls have not appeared on Treasury Form A-40, and the pay periods which have ended but the pay rolls have not been posted to the project ledgers. Immediately after closing the accounts for the month the encumbrances so established shall be canceled by means of Treasury Form A-5.

— —Pay Roll
Encumbrance
at End of
Period.

Supply Fund Labor Pay Rolls.—A blanket encumbrance shall be established for all supply fund pay rolls submitted on WPA Forms 503 and 509 and Standard Form 1013. The encumbrance and liquidation of supply fund pay rolls shall be accomplished in a manner similar to the encumbrance and liquidation of project pay rolls. The blanket encumbrance for the supply fund shall be established in its entirety against the General Service Account in order to avoid separate blanket encumbrances for the various supply fund accounts. When pay rolls are combined in accordance with instructions contained on page 4.2.037, Standard Form 1013 shall not be included and shall be processed separately.

— —Supply
Fund Labor
Pay Rolls.

Inasmuch as the supply fund pay rolls may actually include charges against various Direct Service Accounts in addition to the General Service, a distribution of the charges between the various accounts shall be shown on the certification page of the pay roll and on the reverse side of the corresponding WPA Form 518 and subtotaled thereon by General Service and Direct Service.

— —Distri-
bution of
Charges.

An encumbrance for all supply fund pay rolls matured but not paid at the end of the month shall be prepared in the manner prescribed in the above subsection. Cancellation shall be effected by Treasury Form A-5a in a manner similar to that used for project pay rolls.

— —Encum-
brance at
End of Period.

Administrative Pay Rolls.—At the beginning of each semimonthly pay period, an original and one copy of *Notice of Miscellaneous Encumbrance*, Treasury Form A-5, shall be prepared for the estimated amount of the pay roll payable 15 days later. Treasury Form A-5 shall be entered on the *Administrative Expense Ledger*, WPA Form 705, and listed on *Encumbrance Register*, WPA Form 757. It shall be transmitted to the Treasury State Accounts Office to support WPA Form 757.

— —Adminis-
trative Pay
Rolls.

— —Estab-
lishing 15-Day
Encumbrances.

Pay Roll for Personal Services on Annual Salary Basis, Standard Form 1013, shall be scheduled to the Treasury State Accounts Office on *Schedule of Disbursements*, Standard Form 1064, accompanied by one copy of *Voucher Distribution Statement*, WPA Form 518, without being posted to *Administrative Expense Ledger*, WPA Form 705. Upon receipt of Treasury Form B-12 or B-15b and related Treasury Form A-40 from the Treasury State Accounts Office, the pay roll amount shall be posted to the voucher column of WPA Form 705.

— —Posting
and Routing.

Procurement Documents

Documenting
Procurement
Transactions.

The following documents shall be considered as documents of procurement:

	Form	Title
—Forms Used.	Treasury Form A-5	Notice of Miscellaneous Encumbrance
	Treasury Form A-5a	Change in Encumbrance
	Treasury Form A-6	Requisition for Purchase
	Treasury Form A-7	Purchase Order
	Standard Form 1034	Public Voucher for Purchases and Services Other Than Personal
	WPA Form 768	Public Voucher for Equipment Rental

—Posting and
Routing.

All documents affecting the encumbering, adjusting, and liquidating of procurement transactions shall be routed through the Division of Finance for validation by entry in the WPA accounting records. Copies shall be provided for the accounting document file. Copies of encumbering documents initiated by the Work Projects Administration shall be furnished the Treasury State Accounts Office. Instructions for the recording of documents of procurement on *Encumbrance and Liquidation Record*, WPA Form 761, are contained on page 4.5.049.

—Filing.

Documents shall be filed by work project, official project, and expenditure symbol. Within the work project they may be filed by stages of liquidation as follows:

- 1. Unordered requisitions
- 2. Unvouchered orders
- 3. Vouchered orders

—Verifying
and Validating.

Documents shall be validated to show that they have been encumbered before transmission to the Procurement Office. The project description and accounting symbols shown on the requisition shall be verified before encumbering. Each document submitted to the Treasury State Procurement Office shall be validated to show that the encumbrance is within the Presidential limitation for the project. The following stamp shall be used for this purpose:

FEDERAL WORKS AGENCY
WORK PROJECTS ADMINISTRATION

City _____ State _____

Checked for:

Propriety of Purchase

Encumbered Against Funds and Limitation

Initial

Date

Instructions concerning the handling of the procurement documents in the accounting section are contained in subsections below (see page 4.2.081 for instructions relative to the Treasury Form A-5 and page 4.2.082 relative to the Treasury Form A-5a).

REQUISITION FOR PURCHASE, Treasury Form A-6.—Instructions for the use and preparation of Treasury Form A-6 are contained elsewhere.¹ Treasury Form A-6 shall be encumbered on *Project Ledger*, WPA Form 704, listed on *Encumbrance Register*, WPA Form 757, and transmitted, supporting WPA Form 757, to the Treasury State Accounts and Procurement Offices. Where a requisition is received for encumbrance, requesting items which obviously should not be purchased from the funds or on the project noted, it shall be returned to the requisitioning officer calling his attention to the items questioned.

—Requisition for Purchase, Treasury Form A-6.

— —Encumbrance.

The initial of the person making the examination and the date shall be inserted in the block opposite each statement. The stamp will be inserted and the check for the propriety of purchase shall be made by a representative of the operating division in the General Service Section of the warehouse. The city and State shown shall be the State office in which the accounts are maintained; e.g., Mitchell, S. Dak.

— —Increasing Encumbrance.

Where it is necessary to increase an encumbrance established by Treasury Form A-6, Treasury Form A-5a shall be prepared by the requisitioning officer. The original and one copy together with a copy of the notice from the Procurement Office will be forwarded to the Division of Finance for encumbering, listing, and transmitting on WPA Form 757 to the Treasury offices.

Where it is necessary to reduce an encumbrance established by Treasury Form A-6, Treasury Form A-5a shall be prepared by the requisitioning officer and forwarded to the Treasury Procurement Office for certification that no obligation exists against the encumbrance to be reduced. The approved Treasury Form A-5a shall be routed in the same manner as a Treasury Form A-5a which increases an encumbrance.

— —Decreasing Encumbrance.

PURCHASE ORDER, Treasury Form A-7.—The Treasury State Procurement Office will issue *Purchase Order*, Treasury Form A-7 for a part or all of the items requisitioned. A copy of each purchase order issued will be transmitted to the Division of Finance by means of a transmittal sheet listing the purchase orders. The orders shall be compared with their related requisitions and when adjustments are being made, shall be stamped with the adjustment information. The encumbrance adjustment usually shall be made upon issuance of the final purchase order unless fund or limitation status necessitates earlier adjustment. The adjustment shall be entered on the individual project ledger accounts and file records and reflected on *Encumbrance Register*, WPA Form 757, a copy of which is transmitted to the Treasury State Accounts Office.

—Purchase Order, Treasury Form A-7.

— —Check With Requisition.

The Treasury Procurement Office will stamp the word "Variable" on purchase orders on which there is a likelihood that the amount shown will vary on payment. The Work Projects Administration shall not decrease the encumbrance in the case of "Variable" purchase orders. Where more than one purchase order is issued for a requisition, the final order will be stamped "Final" by the Treasury State Procurement Office.

— —Variable and Final Purchase Orders.

In the event of an adjustment or a cancellation of a purchase order, the Treasury State Procurement Office will issue *Notice of Adjustment*, SPO Form 24, or *Notice of Cancellation*, SPO Form 6, and will furnish copies thereof to the Work Projects Administration and to the Treasury State Accounts Office. The resulting encumbrance adjustment shall be listed on the current WPA Form 757, but no copies of the document need be attached to the registers designated for Treasury Offices.

— —Cancellation and Adjustments.

¹See appendix A, item 5-1.

— —More Than
One Voucher
Per Order.

In cases where more than one voucher is issued to cover a purchase order, the Treasury State Procurement Office will indicate the bureau voucher number of the original on all vouchers issued subsequent to the first one.

—Voucher,
Standard
Form 1034.

— —Routing
and Posting.

PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL, Standard Form 1034.—Standard Forms 1034 are submitted directly to the Treasury State Accounts Office by the Treasury State Procurement Office. The Treasury State Accounts Office will transmit to the WPA Division of Finance Treasury Forms B-12 or B-15b, A-40, and a copy of *Voucher Distribution*, Treasury Form A-4, or of the voucher having paid information if available. The Treasury Forms A-4 or vouchers shall be posted to the project ledger. Adjustments shall be reflected on *Encumbrance Register*, WPA Form 757. When Treasury Forms A-4 are used for posting, vouchers subsequently received from the Treasury Disbursing Office shall be compared to determine if any changes were made. Adjustments shall be confined to the final voucher whenever possible.

—Equipment
Rental
Vouchers.

— —Estab-
lishing
Encumbrances.

Equipment Rental Vouchers.—Equipment rental for each month for a project or the supply fund shall be established by one or more blanket encumbrances by means of Treasury Form A-5. As many requisitions covering as many vendors as may be conveniently paid on one WPA Form 768 shall be included under each blanket encumbrance.

— —Adjusting
and
Liquidating.

Adjustment of the blanket encumbrance to the total of all the related purchase orders shall be accomplished by means of Treasury Form A-5a. Liquidation of the obligation on each project shall be accomplished by *Public Voucher for Equipment Rental*, WPA Form 768, prepared for payment of equipment rental services.

Revised Jan. 2, 1941

Travel Documents

The estimated amount of travel expense shall be encumbered in advance, posted to the appropriate administrative expense ledger or project ledger, and reflected on *Encumbrance Register*, WPA Form 757. The encumbrance may be established either (1) on a monthly basis covering the estimated amount of travel expense chargeable to each account, or (2) on an individual authorization basis covering the estimated expenditures under each travel authorization. Copies of travel encumbrance documents for operating projects shall be forwarded to the supply fund warehouse maintaining *Project Nonlabor Control*, WPA Form 769. The handling of the transactions in each of the two cases stated above shall be done in the manner prescribed in the following subsections.

Document on
Travel.
— Advance
Encumbrance.

Monthly Encumbrance Basis.—When this method is used, the encumbrance shall be established by means of *Notice of Miscellaneous Encumbrance*, Treasury Form A-5. Separate Treasury Forms A-5 shall be prepared for (a) the estimated cost of transportation to be furnished by common carriers, and (b) the estimated cost of other travel expenses. These two encumbrances shall be posted as two separate items to either the administrative expense ledger or project ledger and reflected on *Encumbrance Register*, WPA Form 757. Copies of Treasury Form A-5 shall be forwarded to the Treasury State Accounts Office.

— —Monthly
Encumbrance
Basis.

Individual Authorization Encumbrance Basis.—When this method is used, the encumbrance shall be established by means of *Travel Authorization*, WPA Form 210. There will be inserted in the lower portion of the form the estimated amounts for (a) the cost of transportation to be furnished by common carriers, and (b) the cost of other travel expense. This encumbrance shall be posted either to the administrative expense ledger or project ledger and reflected on *Encumbrance Register*, WPA Form 757. Copies of WPA Form 210 shall be forwarded to the Treasury State Accounts Office.

— —Individual
Authorization
Encumbrance
Basis.

Voucher for Per Diem and/or Reimbursement of Expenses Incident to Official Travel, Standard Form 1012, after examination by the Division of Finance, shall be forwarded together with the required number of copies of *Schedule of Disbursements*, Standard Form 1064, and *Voucher Distribution*, Treasury Form A-4, to the Treasury State Accounts Office without being entered in the WPA accounts. The Treasury State Accounts Office will clear Standard Form 1012 and list same on Treasury Form B-12 or B-15b, which will be transmitted to the Work Projects Administration with either the paid copy of the voucher or an attached Treasury Form A-4. Upon receipt of these documents, the Division of Finance shall post the project ledger accounts and shall show the adjustments on WPA Form 757.

—Routing and
Posting.

Encumbrances to cover the payment of transportation requests will be liquidated by *Transportation Voucher*, Standard Form 1067. *Transportation Voucher*, Standard Form 1067, will be forwarded by the carrier directly to the State WPA office. *Voucher Distribution*, Treasury Form A-4, shall be prepared and transmitted in duplicate, along with the voucher, to the Treasury State Accounts Office. The Work Projects Administration shall make no entry of the voucher amount in its books until the record of the payment of the voucher is received on Treasury Forms B-12 or B-15b and A-40. Encumbrance adjustments shall be reflected on *Encumbrance Register*, WPA Form 757.

—Liquidating
of
Transportation
Request
Encumbrances.

Requests from the Treasury State Accounts Office made on Treasury Form M-142 and M-143 for statements as to encumbrances to cover transportation requests to be paid by the Washington office shall be complied with promptly. Any

—Prompt
Handling.

errors shall be noted on the carbon copy and not on the original. A complete explanation of the corrections in duplicate shall be attached when returning the statements to the Treasury State Accounts Office.

-- In Cases
Where
Transportation
Payments Are
Made in
Washington.

When payments for transportation have been made in Washington, *Interoffice Transfer Voucher (Transportation)*, Treasury Form A-20, will be forwarded to the Treasury State Accountant, upon receipt of which he will prepare Treasury Form A-4 and will supply a copy to the Work Projects Administration, attached to the pertinent Treasury Form B-12 or B-15b.

Miscellaneous Encumbrance and Adjustment Documents

The following documents may be used for recording transactions or adjustments of a miscellaneous character:

Documents
Establishing
Miscellaneous
Encumbrances
and Adjust-
ments.

Standard Form No.	Title	Preparation reference	
1080	<i>Voucher for Adjustments Between Appropriation and/or Funds.</i>	Pages 4.2.056-4.2.060	→Forms Used.
1081	<i>Schedule of Adjustments</i>	Pages 4.2.056-4.2.060	
1097	<i>Request for Corrections in Appropriations, Fund, Limitation and Official Project Accounts</i>	Page 4.2.061	
1044	<i>Schedule of Collections</i>	Pages 4.2.077-4.2.078	
1046	<i>Schedule of Transfers—Special Deposits</i>	Page 4.2.079	
1096	<i>Schedule of Voucher Deductions</i>	Pages 4.2.075-4.2.076	
1017-G	<i>Journal Voucher</i>		

These encumbrance and adjustment documents will be simultaneously encumbered and liquidated by the Treasury State Accounts Office. When transmitted, a schedule or voucher copy shall be retained in the WPA suspense file. The Treasury State Accounts Office will list these transactions separately on Treasury Forms B-12 or B-15b and A-40 from items which are being liquidated only. Treasury Forms A-40 carrying such transactions shall be treated as registers and entered on *Daily Summary Journal*, WPA Form 754, as both encumbrances and expenditures. The transactions likewise shall be entered in the project ledger accounts as simultaneous encumbrances and liquidations.

→Routing
and Posting.

Schedule of Voucher Deductions, Standard Form 1096, and *Journal Voucher*, Standard Form 1017-G, shall be treated in the manner outlined in the following subsections.

— —Exception
in Standard
Forms 1096 and
1017-G.

SCHEDULE OF VOUCHER DEDUCTIONS, Standard Form 1096.—When *Schedule of Voucher Deductions*, Standard Form 1096, is used to reflect deductions appearing on pay rolls handled under the "pay roll reserve" procedure, it shall be treated as a simultaneous encumbrance and liquidation item.

Routing and
Posting of
Standard Form
1096.

It should be noted that, in the case of subsistence deductions, where only one official project and one appropriation are involved, Standard Form 1096 need not be submitted with the pay roll. For this type of transaction the Treasury State Accounts Office will establish a pay roll encumbrance for the gross amount of the pay roll and will make a credit encumbrance adjustment for the deductions, as indicated on the pay roll.

JOURNAL VOUCHER, Standard Form 1017-G.—*Journal Voucher*, Standard Form 1017-G, shall be used as a document to reflect individual transactions adjusting encumbrances or expenditures between work projects within a single official project or between accounts within the supply fund.

Standard Form
1017-G.
→Use.

—Special
Preparation.

When the adjustments covered on Standard Form 1017-G are internal, affecting only the books of the Work Projects Administration, as in the case of adjustments between work projects within an official project, no copy shall be submitted to the Treasury State Accounts Office. When used in connection with the supply fund, certain adjustments may affect accounts both of the Treasury and the Work Projects Administration, in which case a signed copy shall be supplied the Treasury State Accounts Office to serve as a posting medium for correcting their accounts. Where entries on WPA Form 755, involving a number of Standard Forms 1017-G, and where transactions involving several accounts may also affect a single account, the individual vouchers need be listed only once for the separate accounts affected and the total thereof may be developed and entered in a single amount in the journal in accordance with the following example of a journal entry:

—Sample
Journal
Entry.

"Dr.	1017-G—#1	Inventory, Materials and Supplies	(13-2411)	\$100.00
	1017-G—#2	" Equipment	(13-2412)	50.00
	1017-G—#3	" Implements	(13-2413)	60.00
	1017-G—#4	" Direct Service—Gravel Pit	(13-24)	100.00
		Cr. Encumbrances Incurred	(13-2450)	\$310.00

To record adjustments within the above designated supply fund accounts occasioned by locating requisitions which at the time of issue were not taken into the inventory accounts prior to the issuance of purchase orders."

PART III. REGISTRATION OF ENCUMBRANCE AND LIQUIDATION DOCUMENTS

Encumbrance transaction documents are divided into two groups, (1) documents which are encumbered separately from liquidations, and (2) documents which are simultaneously encumbered and liquidated, as outlined in the following items:

Encumbrance
Transaction
Documents
Groupings.

1. Encumbrance documents treated separately from liquidations by both the State Work Projects Administration and the Treasury State Accounts Office shall be sorted and grouped according to type, expenditure symbol, and minor program classification, and shall be listed on *Encumbrance Register*, WPA Form 757.

—Separate
Encumbrance
and Liqui-
dation.

WPA Form 757 shall serve as a transmittal for copies of documents going to the Treasury State Accounts Office daily and as registers listing transactions which are to be reflected on the books of the Work Projects Administration and the Treasury State Accounts Office.

— —Trans-
mission.

2. Documents which are treated as simultaneous encumbrances and liquidations will be listed by the Treasury State Accounts Office on Treasury Form B-12 or B-15b and summarized on *Summary Register of Voucher Payments and Adjustments*, Treasury Form A-40, by the Treasury State Accounts Office.

—Simulta-
neous
Encumbrance
and Liqui-
dation.

All documents shall be checked for availability of project limitation and propriety of purchase within the project description, and register totals shall be checked as to available budget and funds before posting to the general ledger accounts or transmission to the Treasury offices. Each WPA register shall be serially numbered in an unbroken sequence. In the case of Treasury Forms B-12 or B-15b and A-40, the Treasury numbers shall be used.

Document
Verification
and Regis-
tration.

The register totals shall be posted to the general ledgers. The project ledgers and the encumbrance and liquidation file records shall be posted in detail from the documents. To secure a proof of accuracy of posting to the respective ledgers, the trial balance of the project ledgers shall be reconciled with the trial balances of the general ledgers.

Posting
Register
Totals.

The Treasury State Accounts Office will check all registers submitted by the Work Projects Administration for mathematical accuracy prior to entry, and if errors are found, the register totals will be changed and the Work Projects Administration will be notified by means of Treasury Form A-17. The Work Projects Administration will make the required corrections by preparing a *Journal Voucher*, Standard Form 1017-G. A copy marked "For information" shall be submitted to the Treasury State Accounts Office. Such adjustments shall not be listed on subsequent registers but shall be taken into WPA records through the *Journal*, WPA Form 755.

WPA Register
Check by
Treasury.

The Work Projects Administration, likewise, shall review all *Daily Statement of Transactions*, Treasury Forms B-12 or B-15b and Treasury Forms A-40 for mathematical correctness. In the event errors are found, the Work Projects Administration shall make the necessary corrections, entering the corrected figures on the *Summary Journal*, WPA Form 754. The Treasury State Accounts Office shall be notified of such corrections, giving a complete explanation thereof. Upon receipt in the Treasury State Accounts Office, the corrections will be effected and a copy of correcting documents will be submitted to the Work Projects Administration marked "For information only." Such corrections will not be included in subsequent regular Treasury Forms B-12 or B-15b and A-40.

Treasury
Register
Check by WPA.

Use, Preparation, and Routing of ENCUMBRANCE REGISTER, WPA Form 757

Encumbrance
Register,
WPA Form 757.

—Purpose.

WPA Form 757 shall be used (1) as a daily register of transactions entered in the records of the Work Projects Administration, (2) as a register to provide the Treasury State Accounts Office with a detailed record of encumbrances and encumbrance adjustments established in the accounts of the Work Projects Administration, and (3) as a transmittal for documents submitted to the Treasury State Accounts Office. WPA Form 757 shall reflect complete information relative to each encumbrance document initiated by the Work Projects Administration. It shall not include documents treated as simultaneous encumbrance and liquidation transactions, listed separately on Treasury Forms B-12 or B-15b and A-40. Copies of all encumbrance documents shall be transmitted to the Treasury State Accounts Office.

—Check of
Documents and
Register
Totals.

Encumbrance documents shall be checked against available project limitations before registration. Each document shall be stamped "Encumbered" at this time (see pages 4.5.012-4.5.014). Encumbrance registers shall be checked for availability of budgets and funds before journalization or transmission. At this time the register shall be stamped to indicate that this check has been made. A stamp similar to the following illustration shall be used, and the clerk's initials placed in the space opposite the item.

—Approval
Stamp.

Approved as to:	
Available Budget	<input type="checkbox"/>
Available Funds	<input type="checkbox"/>
Date _____	

—Signature.

Each *Encumbrance Register*, WPA Form 757, shall be signed by an official of the Division of Finance designated for this purpose.

—Separation
by Symbols and
Destination of
Documents.

Registers shall list documents of one minor program classification and expenditure symbol only. When more than one sheet is required to list the transactions of one minor program classification and expenditure symbol, the sheet number and total number of sheets being used shall be shown on each page. Separate registers shall be used to record:

1. Documents transmitted to the Treasury State Accounts Office, including documents of procurement, recurring contract encumbrances, travel, miscellaneous encumbrances, encumbrance adjustments, and administrative pay rolls; also requisitions forwarded to the WPA central office for approval or purchase.
2. Pay rolls on the reserve basis transmitted to the Treasury State Accounts Office (posted only to the Suspense Account and not to the general ledgers).

—Copies.

—Routing.

An original and one copy of the *Encumbrance Register*, WPA Form 757, shall be prepared and routed as indicated below:

The original shall be forwarded, with original of the encumbrance documents, to the Treasury State Accounts Office.

The duplicate shall be retained by the State WPA Division of Finance and shall be the document of entry to the *Daily Summary Journal*, WPA Form 754.

WPA Form 757 shall be used to record tentative encumbrances in the books of the Work Projects Administration which are not recorded by the Treasury, such

as pay rolls transmitted to the Treasury for payment, supply fund transactions, textile encumbrances, etc. When so used, no copy shall be submitted to the Treasury State Accounts Office.

WPA Form 757 shall be prepared as follows:

—Preparation.

Heading.—Indicate to whom the register is being forwarded by check mark opposite one of the offices named and insert the address of the forwarding office. Insert the register number, date, expenditure symbol, program class, sheet number, and number of sheets comprising the register in the spaces provided.

— —Heading.

Column 1.—Insert the number of the encumbering document.

— —Columnar.

Column 2.—Show the type by form number of the encumbering document. Designate pay roll reserve encumbrances by the word "Reserve."

Column 3.—Insert the official project number affected by the encumbering document. In the case of the supply fund, insert the supply fund account number.

Column 4.—Insert the work project number affected by the encumbering document.

Column 5.—Enter in this column payroll reserve encumbrances and adjustments, and administrative pay roll encumbrances and adjustments. Do not enter pay rolls transmitted, pay rolls paid, or other encumbrance liquidation transactions so treated on *Summary Register of Voucher Payments and Adjustments*, Treasury Form A-40 (see first paragraph of page 4.5.022).

Column 6.—Enter in this column all nonlabor encumbrances and adjustments, including adjustments due to purchase orders and vouchers, except simultaneous encumbrance and liquidation transactions as shown on *Summary Register of Voucher Payments and Adjustments*, Treasury Form A-40.

FEDERAL WORKS AGENCY
WFA Form 707

FEDERAL WORKS AGENCY
WORK PROJECTS ADMINISTRATION

ENCUMBRANCE REGISTER

To: TREASURY ACCOUNTS OFFICE
TREASURY PROCUREMENT OFFICE

From: WORK PROJECTS ADMINISTRATION

Location:

Register No. _____
Date _____
Appropriation or
expenditure symbol _____
Program class _____
Sheet _____ of _____ sheets

Document No.	Type of document	O. P. No.	W. P. No.	Encumbrances	
				Labor	Nonlabor
(1)	(2)	(3)	(4)	(5)	(6)

Total	
Audited total	

Verified _____ Date _____
Posted _____ Date _____ Sending officer _____
Posted _____ Date _____ Title _____

The line entitled "Total" at the bottom of the form is provided to accomodate the totals of columns 5 and 6. The line entitled "Audited total" is used to enter the correct totals in the event errors are found or deletions are made by the receiving agency. The spaces entitled "Verified" and the first "Posted" line are for posting references and the initials of the clerk verifying and posting to *Daily Summary Journal*, WPA Form 754. The second "Posted" line is for Treasury use on their copy. WPA Form 757 shall be signed by a designated sending officer. His title shall be shown in the space provided.

— —Footing.

Pay rolls transmitted to the Treasury State Accounts Office for payment, supply fund transactions and *Request for Purchase of Cotton Textiles Through Central Supply Fund*, WPA Form 391, and any other prescribed tentative encumbrance transaction shall be registered on a separate series of *Encumbrance Register*, WPA Forms 757. The register shall be totaled and the amount thereof

—Registration
of Suspense
Account Items.

shall be posted to the Suspense Account. This series of registers shall not be posted to the general ledgers and shall not be submitted to the Treasury State Accounts Office.

—Registration
of Supply Fund
Transactions.

An extra copy of WPA Form 757 shall be prepared, when the supply fund expenditure symbol is involved, which shall be used for posting to the *Journal*, WPA Form 755. The supply fund account numbers shall be shown in column 3 of WPA Form 757. Column 4 may be used to indicate the posting as debit or credit transactions.

— —Recapitu-
lation on
Supply Fund
Transaction
Registers.

The total of such registers shall be recapitulated, segregating the total of the following transactions:

1. Transactions affecting Inventory Accounts
2. Transactions affecting Direct Service Accounts
3. Transactions affecting the General Service Accounts
4. Discounts and adjustments to encumbrances for transportation on inventory account items being applied to General Service Account

The symbol designated for sponsor's special deposit funds shall be treated in the same manner as any symbol designating appropriated funds. Encumbrances and adjustments thereto shall be registered on separate WPA Forms 757.

Revised Jan. 2, 1941

Closing Official Project Records

A monthly review of the *Project Ledger*, WPA Forms 704, shall be made to determine official projects for which no encumbrance remains unliquidated. Projects having no unliquidated encumbrances shall be reported to the Treasury State Accounts Office by a serially numbered written memorandum. The report shall be prepared in an original and two copies and shall state:

Closing
Project
Records.

—Report.

The following official projects have been closed, and all encumbrances liquidated. No further transactions except adjustments and collections against these accounts shall be accepted.

The projects shall be listed by official project number.

This report shall be forwarded so as to be received by the Treasury State Accounts Office not later than the 25th of each month.

The first copy of this report shall be transmitted to the division operating the project with the notation that the remaining unencumbered balances of authorizations shown on *Statement of Project Estimate Detail*, WPA Form 701, and the remaining unauthorized balances of official project limitations are being canceled.

— —To Operat-
ing Division.

A work sheet shall be prepared detailing all work projects under each official project reported as closed, upon which unencumbered balances of "701" limitations remain (no unliquidated encumbrances will remain on any of these work projects). The amounts of the unencumbered authorizations shall be listed and totaled for the official project. The sheet shall serve as a posting medium for reducing the amount of the WPA Form 701 authorizations on WPA Forms 704, and as the postings are made it shall be initialed. The work sheet, together with the third copy of the report of closed projects, shall be forwarded to the desk where WPA Form 763 is maintained. The amounts of the canceled WPA Form 701 limitations shall be posted as reductions in columns 4 and 6 on WPA Form 763 with corresponding changes in columns 5 and 7. WPA Form 763 shall then be removed from the "active" section of the file to a "closed" section.

—Unencumbered
Authorizations.

Added Nov. 1, 1940

Use and Preparation of MISCELLANEOUS TRANSACTION REGISTER, WPA Form 759

WPA Form 759 shall be used as a register for recording transactions affecting the sponsor's records, such as WPA Forms 710, 741, and 710a.

Miscellaneous
Transaction
Register, WPA
Form 759.

—Purpose.

Totals of registers, WPA Form 759, shall be posted to the general ledger, the documents being posted directly to the *Sponsor's Ledger, WPA Form 704a*.

—Posting
Totals.

WPA Form 759 shall be prepared as follows:

—Preparation.

Columns 1 Through 4.—Enter the document reference as indicated.

Columns 5 Through 8.—Enter the transactions, using separate columns for debits and credits and for labor and nonlabor as the nature of the entry may require.

Federal Works Agency WPA Form 759		FEDERAL WORKS AGENCY WORK PROJECTS ADMINISTRATION					
MISCELLANEOUS TRANSACTION REGISTER (SPONSOR'S)							
To:		Register No. _____					
		Date _____					
From:		Sheet _____ of _____ sheets					
Document No. (1)	Type of document (2)	Program class (3)	Appropriation or expenditure symbol and project number (4)	(5)	(6)	(7)	(8)
Totals							
Audited total							
Verified _____		Date _____		Sending officer _____			
Posted _____		Date _____		Title _____			
Posted _____		Date _____		Title _____			

—Use.

1. Simultaneous encumbrance and liquidation transactions
2. Other WPA expenditure transactions; i.e., liquidations of encumbrances previously established

Each Treasury Form A-40 will be plainly identified and assigned a separate number by the Treasury State Accounts Office. No consolidation of the information shown on the two forms will be made. One copy of A-40, supported by one copy of Treasury Form B-12 or B-15, will be forwarded to the Work Projects Administration by the Treasury State Accounts Office on the day following the day that the voucher is submitted to the Disbursing Office. Copies of *Voucher Distribution, Treasury Form A-4*, or copies of the vouchers bearing the paid information when such are available will be submitted with the related Treasury Forms B-12 or B-15b to serve as posting media to the subsidiary ledgers (WPA Forms 704, 704a, 704b, and 704j).

Treasury Forms A-40 recording vouchers treated as simultaneous encumbrances and liquidations shall be posted by the Work Projects Administration to the *Daily Summary Journal*, WPA Form 754, as encumbrances in column 4 or 5; and voucher payments in column 6 or 7. Treasury Form A-40, summarizing voucher payments for which encumbrances have previously been established, shall be posted to the *Daily Summary Journal*, WPA Form 754, as vouchers only in column 6. Adjustments to encumbrances, resulting from voucher payments shall be reflected on a subsequent *Encumbrance Register*, WPA Form 757.

Treasury Form B-12 or B-15b will be prepared on a State-wide basis, not assembled by districts nor administrative areas. Entries will, however, be grouped and subtotaled by minor program classification. No work project numbers will be shown on the forms.

The symbol designated for sponsor's special deposit funds shall be treated in the same manner as any symbol designating appropriated funds. Voucher payments will be registered on separate Treasury Forms B-12 or B-15b and A-40.

[illegible]

Suspense Encumbrance Procedure

State Work Projects Administrations shall not pass requisitions to the Procurement Division nor obligating documents to the Treasury State Accounts Office without ascertaining that the amounts so initiated are within the available project limitation, monthly budget limitation, and unencumbered balance of authorizations. If registers are received by the Treasury State Accounts Office in excess of the unencumbered balance of authorizations, the Accountant-in-Charge will invoke the "Suspense Procedure" described below and will notify the Treasury Central Accounts Office by wire. The Work Projects Administration will be notified by the Treasury Central Accounts Office.

Suspense
Encumbrance
Procedure.

Upon receipt of registers in excess of available authorizations, the Treasury State Accounts Office will request the Work Projects Administration to select the requisitions to be deleted from the register. Formal return of the requisitions deleted and notification by the Treasury State Accounts Office will be accomplished by means of Treasury Form D-139. The Work Projects Administration shall remove such items, using *Journal Voucher, Standard Form 1017-G*. Copy of Standard Form 1017-G marked "Confirmation" and referring to the Treasury Form D-139 shall be forwarded to the Treasury State Accounts Office.

—Registers
in Excess of
Available
Authorization.

If the documents on the register which create an overdraft are obligations, they will be deleted from the register by the Treasury State Accounts Office and placed "in suspense." The Work Projects Administration will be notified by means of Treasury Form D-140. No book entries shall be made by the Work Projects Administration but the Treasury Form D-140 shall be placed in a "holding" file until funds are available when a register shall be prepared listing the documents to be removed from suspense. The register shall be marked "Remove from suspense" and be transmitted to the Treasury State Accounts Office.

—Notification
of Items
Placed "In
Suspense,"
Treasury
Form D-140.

In the event pay rolls are passed for payment and funds are not sufficient to accept the encumbrance, the Work Projects Administration shall simultaneously reduce the pay roll reserve by means of Treasury Form A-5a and shall at the same time initiate a pay roll encumbrance on Treasury Form A-5a which will be treated as a suspense item upon receipt by the Treasury State Accounts office.

—Use of
Treasury
Form A-5a
for Excess
Pay Roll
Encumbrances.

Lapsed Appropriations

Lapsed
Appropriations.
—Cancellation
of
Unliquidated
Encumbrances.

When the availability of appropriated funds for expenditure has expired by limitation of law, any encumbrances on the books of the Work Projects Administration which have not been liquidated and which were incurred against such appropriations shall be canceled from the records of the State Administration and the documents pertinent thereto shall be removed from the regular encumbrance files. At this time a careful review of each unliquidated encumbrance shall be made to make certain that an equitable obligation against the Government exists. A list of such unliquidated encumbrances, totaled by expenditure or appropriation symbols, shall be furnished the Treasury State Accounts Office and the central office of the Work Projects Administration. The list furnished the Treasury State Accounts Office shall be in duplicate and that office will forward one copy to the Treasury Central Office in Washington.

These statements of unliquidated encumbrances for lapsed appropriations will be recorded by the Washington offices of the two agencies, pending authorization for payment in the statutory manner.

—Claims for
Payment.

In the event claims are made for payment for such obligations, the claim, if it reaches the Treasury State Accounts Office first, will be routed to the State WPA office for information and an administrative report. Reference shall be made to the document file to ascertain that the claim is bona fide and unpaid. It shall also be ascertained that the claim bears the signature of the claimant. In the event the claim is received by the State Work Projects Administration first, this action shall be taken and the claim shall then be routed to the Treasury State Accounts Office. The Treasury State Accounts Office will submit such claims to the Treasury Central Accounts Office where they will be referred to the Work Projects Administration for report and subsequently returned to the Treasury Central Accounts Office for appropriate action and forwarding to the General Accounting Office.

—Credits and
Adjustments.

Collections, refunds, and voucher reductions made subsequent to the lapsing of any appropriation shall be deposited in the Special Deposits Accounts and shall not be transferred to the pertinent appropriation until the last month of each fiscal quarter. Changes in accounts resulting from warrants, counter-warrants, and miscellaneous credit adjustment documents will be transmitted to the States for current entry in their records.

—Payment
of Claims.

Upon approval by Congress of the payment of any claims against lapsed appropriations, payment will be made centrally from the subject symbol, and the charge will be transferred for entry as a simultaneous encumbrance and liquidation against the appropriate project accounts.

No current transactions of any nature affecting lapsed appropriations shall be initially entered in either the records of the State Work Projects Administrations or of the Treasury State Accounts Office. Where collections are received, they shall be deposited in the Special Deposit Accounts of the Treasury for transmittal by the Treasury State Accountant to the District of Columbia Treasury Accounts office. Any other transactions coming to the attention of the State offices shall also be transferred to the District of Columbia Treasury Accounts office for initial entry, in the manner provided in the Treasury regulations (APM No. 167). Current transactions so transferred to the District of Columbia office or coming to that office for initial accounting entry shall be entered in the Nation-wide accounts. During the last half of the last month in each fiscal quarter, a report of the expenditures, collections, and other transactions entered in the Nation-wide accounts will be supplied to the individual State offices, together with adjustments in the authorization accounts when necessary. Entries in the project ledger and reconciliation accounts of the Treasury and the project ledgers and appropriation accounts of the Work Projects Administration shall be made from these reports. Items of expenditure, reimbursement, or collection shall be treated as simultaneous encumbrances and liquidations. After the books of each agency have been closed each quarter, the reconciliation of these records shall be made as prescribed of page 4.5.053. *Report of Fund Status and Financial Transactions*, WPA Form 724, shall be prepared in the manner prescribed on pages 4.5.062 and 4.5.063.

—Current
Transactions.

Upon approval by Congress of the payment of any claims against lapsed appropriations, payment will be made centrally from the subject symbol, and the charge will be transferred for entry as a simultaneous encumbrance and liquidation against the appropriate project account.

—Payment of
Claims.

Use of NOTICE OF EXCEPTION and REPLY TO EXCEPTION, Standard Form 1100

Notice of
Exception and
Reply to Excep-
tion, Standard
Form 1100.

The use of *Notice of Exception* and *Reply to Exception*, Standard Form 1100, is prescribed by the General Accounting Office to effect adjustments of suspensions and disallowances, which may be satisfactorily explained or for which collection and deposit can be made, in the accounts of Treasury State Disbursing Clerks.

—Routing.

The upper half of Standard Form 1100, entitled "Notice of Exception," will be prepared by the General Accounting Office and forwarded to the Treasury State Disbursing Clerk in whose account exceptions have been taken. A copy of the form will be transmitted, for informational purposes, to the central office of the Work Projects Administration by the General Accounting Office. The Treasury State Disbursing Clerk will forward the original of Standard Form 1100 with the required number of copies to the appropriate Treasury State Accounts Office. After recording in the Treasury State Accounts Office, the original and four copies of Standard Form 1100 will be transmitted to the WPA Division of Finance for use in the preparation of the reply.

Standard Form No. 1100		GENERAL ACCOUNTING OFFICE NOTICE OF EXCEPTION	
Disbursing officer _____	Symbol _____	D. O. Vou. No. _____	
Department and bureau _____		Bu. Vou. No. _____	
Certifying officer _____		Period _____	
Appropriation symbol and title _____			
Credit for \$ _____ paid to _____ on the above-referred-to voucher will be withheld for the reason stated below unless a satisfactory explanation is made or the amount deposited prior to the next settlement of your account:			
Comptroller General of the United States			
REPLY TO EXCEPTION			
Administratively verified by _____			
Title _____			
I certify the foregoing explanation to be true and correct to the best of my knowledge and belief.			
_____ (Accountable officer)			

—Signature.

The original of Standard Form 1100 with three copies of the duplicate forms shall be returned by the WPA Division of Finance to the Treasury State Accounts Office with a comprehensive and adequate reply noted in the lower half of the form under the title "Reply to Exception." The original Standard Form 1100 must carry the manual signature of the State Director of Finance or other designated WPA official charged with the duty of verifying the correctness of the facts reported. If the original and all copies of the reply to exception bear the typewritten signatures and administrative titles of the persons so signing, it will be necessary for only the original to be manually signed.

For the purpose of determining the liability of responsible certifying officers for improper certifications but without lessening the responsibility of other accountable officers, the following procedure shall be observed: ---Liability
for Improper
Certifications.

Upon receipt of *Notice of Exception* and *Reply To Exception*, Standard Form 1100, the WPA Division of Finance shall promptly ascertain, from an examination of the retained records or other available data pertaining to the excepted items, whether the transactions were caused in whole or in part by improper certification. When it is administratively determined that a transaction was caused by improper certification, the following notation shall be made on Form 1100 in addition to such explanatory remarks as are pertinent to the questioned item:

It has been administratively determined that the questioned item to the extent of \$ _____ was caused by improper certification by _____, the certifying officer.
(Name)

For such improper certifications reported to the General Accounting Office on Form 1100, the WPA Division of Finance shall notify the certifying officer of his responsibility in the matter and, if the exception cannot otherwise be cleared, demand that an account thereof shall be made upon all responsible persons.

Added Jan. 2, 1941

PART IV. JOURNALIZATION OF TRANSACTIONS

Individual transactions having been listed on the various registers as heretofore described shall be journalized for entry in the general ledgers on one of the following journals.

The Three
Journals.

1. *Daily Summary Journal*, WPA Form 754
2. *Journal*, WPA Form 755
3. *Inventory Journal*, WPA Form 756 (see pages 4.5.088-4.5.090)

The *Daily Summary Journal*, WPA Form 754, shall be used as a posting medium for regular encumbrance and voucher payment entries to the general ledger. The *Journal*, WPA Form 755, shall be used as a posting medium for irregular or occasional entries to the general ledgers, such as corrections, budgets, and fund authorizations, and for certain entries to the Supply Fund (Group III) Ledger and Sponsor's Expenditures and Special Deposit (Group IV) Ledger. *Inventory Journal*, WPA Form 756, shall be used for posting inventory transactions to the Supply Fund (Group III) Ledger.

—Their
General Use.

Neither the *Daily Summary Journal*, WPA Form 754, nor *Journal*, WPA Form 755, shall be submitted to the Treasury State Accounts Office. That office uses the *Encumbrance Register*, WPA Form 757, and the *Summary Register of Voucher Payments and Adjustments*, Treasury Form A-40, as posting media. *Inventory Journal*, WPA Form 756, shall be submitted to the Treasury State Accounts Office.

—Transmission to Treasury.

Preparation, Posting, and Routing of DAILY SUMMARY JOURNAL, WPA Form 754

The *Daily Summary Journal*, WPA Form 754, shall be used daily to summarize the transactions appearing on the following registers:

Daily Summary
Journal, WPA
Form 754.

1. *Encumbrance Register*, WPA Form 757
2. *Summary Register of Voucher Payments and Adjustments*, Treasury Form A-40

—Use.

WPA Forms 757 shall be grouped by major program classification, expenditure symbol, and minor program classification, and together with entries shown on Treasury Form A-40 shall be listed on the *Daily Summary Journal*, WPA Form 754, in that order with subtotals for each group.

—Grouping.

Columnar instructions for preparing the *Daily Summary Journal*, WPA Form 754, are as follows:

—Preparation.

Heading.—Enter the journal number, date prepared, and page numbers.

— —Heading.

Column 1.—Enter the serial number of the register being listed.

— — Columnar.

Column 2.—Enter the type of register being posted.

[illegible]

Column 3.—Enter the appropriation or expenditure symbol as shown by the register being listed.

Column 4.—Enter the program classification as shown by the register being listed.

Columns 5 Through 9.—Transactions shall be entered on the *Daily Summary Journal*, WPA Form 754, from registers as follows:

— —Cross
Posting From
WPA Form 757.

	<i>Encumbrance Register, WPA Form 757</i>	<i>Post to WPA Form 754</i>
Pay roll reserve encumbrances	Column 5	Column 5
Pay roll encumbrances—administrative	Column 5	Column 5
Purchase requisitions and related encumbrance documents	Column 6	Column 6
Travel encumbrances	Column 6	Column 6
Misc. encumbrances—nonlabor	Column 6	Column 6

— —Cross
Posting With
Treasury
Form A-40.

	<i>Summary Register, Treasury Form A-40*</i>	
Section 1. Encumbrance and liquidation transactions:		
Pay rolls paid, reserve basis		Column 7
Death claims paid—personal services		Column 7
Adjustment vouchers—labor		Column 7
Adjustment vouchers—nonlabor		Columns 6 and 9
Canceled checks and collections—labor		Column 7
Canceled checks and collections—nonlabor		Columns 6 and 9
Section 2. Other voucher transactions:		
Pay rolls paid—administrative		Column 8
Vouchers—1034, etc.		Column 9
Travel voucher		Column 9
Death claims paid—other		Column 9

*All entries may be increases or decreases depending upon whether expenditures, cancellations, or collections are reported.

—Totaling.

This journal will be subtotaled by expenditure symbol and minor program classification and will be totaled by major program classification. It will be numbered in an unbroken sequence and filed numerically.

—Posting
to General
Ledgers.

The *Daily Summary Journal*, WPA Form 754, shall be posted to the Group I and Group II Ledger Accounts each day. The major program classification totals of each column shall be posted to the Major Program Classification (Group I) Ledger Accounts and the minor program classification totals shall be posted to the Appropriation or Expenditure Symbol and Minor Program Classification (Group II) Ledger Accounts when posting to the ledger. The number of WPA Form 754 shall be entered as a posting reference.

The entries to the general ledgers Groups I and II are as follows:

<i>Form 754</i>	<i>Account title</i>	<i>Last digit of the account No.</i>
Column 5	Dr. Encumbrances incurred (labor)	9
	Cr. Unliquidated encumbrances (labor)	7
Column 6	Dr. Encumbrances incurred (nonlabor)	9
	Cr. Unliquidated encumbrances (nonlabor)	7
Column 7	Dr. Encumbrances incurred (labor)	9
	Cr. Authorizations expended (labor)	8
Column 8	Dr. Unliquidated encumbrances (labor)	7
	Cr. Authorizations expended (labor)	8
Column 9	Dr. Unliquidated encumbrances (nonlabor)	7
	Cr. Authorizations expended (nonlabor)	8
Column 10	For Treasury use only	

Use, Preparation, and Routing of JOURNAL, WPA Form 755

The *Journal*, WPA Form 755, shall be used to record miscellaneous transactions not included on WPA Form 754. Such transactions are of an irregular or unusual nature and not conducive to inclusion on a summary journal.

Journal, WPA
Form 755.

—Use.

The following transactions shall be entered in detail from original documents and registers on *Journal*, WPA Form 755:

—Transactions
To Be Entered.

1. Budgets received from the central office of the Work Projects Administration (WPA Form A-2d)
2. Authorizations and rescissions of funds (Treasury Forms A-2 and A-2a)
3. Budgets distributed to local districts or areas (WPA Form 730)
4. Correcting documents, adjusting WPA accounts (Standard Form 1017-G)
5. Documents affecting transfers between supply fund accounts

Columnar instructions for the preparation of *Journal*, WPA Form 755, are as follows:

—Columnar Preparation.

Column 1.—List the serial number of the document being processed.

Column 2.—Enter the appropriate descriptive number of the document being posted.

Column 3.—Enter complete descriptive matter relative to the journal entry being made, sufficient to provide adequate explanation for future reference.

Column 4.—Enter the symbol of the account being posted, entering the debit account first and the credit account immediately below.

Columns 5 Through 10.—Enter the transactions in detail in the appropriate columns as debits or credits by objective classification. Each journal transaction shall be self-balancing. Usually the detailed entries will require individual posting to the General Ledger (Group II) Accounts, while posting to the General Ledger (Group I) Accounts may be made by posting the transaction total.

[illegible]

PART V. MAINTENANCE OF GENERAL LEDGER ACCOUNTS

The accounts of the Work Projects Administration shall be maintained in a general ledger divided into five groups. General Ledger Groups.

- Group I Major Program Classification Accounts
- Group II Appropriation or Expenditure Symbol and Minor Program Classification Accounts
- Group III Supply Fund Accounts
- Group IV Sponsor's Expenditures and Special Deposit Accounts
- Group V Admission Fund Accounts

The Major Program Classification (Group I) Ledger Accounts shall be maintained for each act. The program classifications are explained in appendix B of this volume. —Group I.

The Appropriation or Expenditure Symbol and Minor Program Classification (Group II) Ledger Accounts shall be maintained for each minor program classification within each appropriation or expenditure symbol. —Group II.

The Supply Fund (Group III) Ledger Accounts shall be maintained for each expenditure symbol under which the supply fund has been operated. —Group III.

One set of Sponsor's Expenditures and Special Deposit (Group IV) Ledger Accounts shall be maintained for Minor Program Classifications 100, 101, and 102, and for other major program classifications, and may be maintained for all acts combined. —Group IV.

One set of Admission Fund (Group V) Ledger Accounts shall be maintained for funds collected under the 1935, 1936, 1937, and 1938 acts. When pertinent, each account shall be subdivided between the labor and nonlabor objective classifications. —Group V.

The general ledger accounts shall be posted from the *Daily Summary Journal*, WPA Form 754, the *Journal*, WPA Form 755, the *Inventory Journal*, WPA Form 756, and certain documents and registers (Standard Form 1017-G and WPA Form 759). Posting Media.

Trial balances of the general ledgers taken periodically will afford financial statements of the fiscal progress of the program and the status of funds as required for local management and reporting purposes. Trial Balances.

Entries of advance notification of budgets and fund authorization are prescribed on the following pages. When such provisional entries are posted, care shall be exercised to make certain that the formal document is received and that the description and amount of the document are in agreement with the entries. Both the advance notification and formal document are required to validate such transactions. Budget and Fund Notification.

Chart for Deriving Account Numbers for General Ledger Groups I Through V

General Ledger—Group I

- Digit 1 Ledger group number
- Dash
- Digit 2 Year of act
- 3 Major program classification
- 4 Account number

The account number for Program Classification 150 in the Group I Account shall be established with 5 digits rather than the prescribed 4 digits. The 5 digit number shall be derived as follows:

- Digit 1 Ledger group number
- Dash
- Digit 2 Year of act
- 3 & 4 Major Program Classification (15)
- 5 Account number

For example the Account No. 1-919 would indicate Ledger Group I, 1939 act, Major Program Classification 100, and Account No. 9; and the number 1-9159 would indicate Ledger Group I, 1939 act, Major Program Classification 150, and Account No. 9.

Chart for
Deriving
Account
Numbers.
—Group I.

—Group II. General Ledger—Group II

Digit 1	First number of appropriation or expenditure symbol
2	Last number of appropriation or expenditure symbol
3, 4, & 5	Minor program classification
6	Account number

For example, the Account No. 733129 would indicate Expenditure Symbol 765003, Minor Program Classification 312, and Account No. 9.

—Group III. General Ledger—Group III

Digit 1	Class of account
	1. Inventory
	2. Direct service
	3. General service
	4. Funds
Digit 2	Ledger group number
Dash	
Digit 3	First digit of the expenditure symbol
4	Last digit of the expenditure symbol
5 & 6	Account number

For example, the Account No. 23-2421 would indicate Direct Service, Group III Ledger, Expenditure Symbol 265004, Account No. 21.

—Group IV. General Ledger—Group IV

Digit 1	Ledger group number
Dash	
Digit 2	Major program classification
3 & 4	Account number

The account number for Program Classification 150 in the Group IV Ledger Account shall be established with 5 digits rather than the prescribed 4 digits. The 5 digit number shall be derived as follows:

Digit 1	Ledger group number
Dash	
Digits 2 & 3	Major Program Classification (15)
4 & 5	Account number

—Group V. General Ledger—Group V

Digit 1	Ledger group number
Dash	
Digit 2	Minor program classification (last figure)
3 & 4	Account number

Major Program Classification (Group I) Ledger Accounts

Major Program Classification (Group I) Ledger Accounts. The Major Program Classification (Group I) Ledger Accounts shall be maintained to record transactions in total and to reflect the status of funds by major program classification:

—Accounts Under Class 100, 150, and 200. Under Major Program Classifications 100, 150, and 200, the following accounts shall be maintained:

Account title	Last digit of account No.
Unfunded balance of budget	1
Undistributed budget (when budgets are established for local administrative areas)	2
Distributed budget	3
Textile Budget Suspense Account	3A
Authorizations received	4
Unliquidated encumbrances	7
Authorizations expended	8
Encumbrances incurred	9

—Accounts Under Class 300, 400 and 500 Combined, 800, and 900. Under Major Program Classifications 300, 400 and 500 combined, 800, and 900, budgets are established by the Washington office coincidental with the authorization of funds; therefore, only the following accounts need be maintained.

<i>Account title</i>	<i>Last digit of account No.</i>
Unfunded balance of budget	1
Authorizations received	4
Unliquidated encumbrances	7
Authorizations expended	8
Encumbrances incurred	9

The following chart exhibits the accounts and illustrates entries pertinent thereto:

—Account
Chart Showing
Entries.

MAJOR PROGRAM CLASSIFICATION (GROUP 1) LEDGER ACCOUNTS

Account title	Account number	Objective class	Distribution	Debit entries	Credit entries
Unfunded Balance of Budget.	1-----	Total----	State-wide for each major program classification.	(1) The amount of the total monthly budget received or rescinded for each major program classification (755). ¹	(2) The amount of authorizations received and rescinded against monthly budget by major program classification (755). ¹
Undistributed Budget. ^{2 3}	2-----	L and NL	State-wide by major program classification as established.	(3) The amount of budget (labor and nonlabor) distributed to, or rescinded from, areas or districts (730). (11) The amount of budget reserved for textile advances (757).	(1) The amount of the total monthly (labor and nonlabor) budget received or rescinded (755).
Distributed Budget.	3-----	L and NL	State-wide-----	(3) The amount of rescissions of budget from areas or districts.	(3) The amount of budget (labor and nonlabor) distributed to areas or districts (730). (12) Cancellation of budget reserved for textile advances (755).
Textile Budget Suspense Account.	3A-----	NL-----	State-wide-----	(12) Cancellation of amount reserved for textile advances (755).	(11) The amount of budget reserved for textile encumbrances (757).
Authorizations Received.	4-----	Total----	State-wide for each major program classification.	(2) The amount of authorizations received against monthly budget by major program classification (755).	(2) The amount of authorizations rescinded (755).
Unliquidated Encumbrances.	7-----	L and NL	State-wide-----	(6) Pay roll paid, nonreserve basis (754). (7) Nonlabor vouchers paid. (8) Settlements (754).	(4) Labor encumbrance: Pay roll reserves and administrative pay roll encumbrances (A-5, A-5a). (5) Nonlabor encumbrances: Requisitions (A-6); miscellaneous encumbrances (A-5); purchase order adjustments; encumbrance adjustments (754).
Authorizations Expended.	8-----	L and NL	State-wide-----	(10) Collections, cancellations, or transfers.	(6) Pay rolls paid, nonreserve basis (754). (7) Nonlabor vouchers paid (1034, 1012). (8) Settlements made and charges transferred to States (754). (9) Pay rolls paid, reserve basis (754).
Encumbrances Incurred.	9-----	L and NL	State-wide-----	(4) Labor encumbrances: Pay roll reserve and administrative pay roll encumbrance (A-5, A-5a). (5) Nonlabor encumbrances: Requisitions (A-6); miscellaneous encumbrances (A-5); purchase order adjustments; encumbrance adjustment (754). (9) Pay rolls paid, reserve basis (754).	Entries opposite transactions 4 and 5. (10) Collections, cancellations, or transfers.

¹These numbers represent transactions and are used to show the double-entry relationship of each type of transaction.

²Major Program Classifications 100 and 150 may be combined in this account when desired.

³The undistributed budget account may be omitted in centralized States, in which case the amounts of the budget received (A-24) shall be carried directly as credits to the distributed budget account established on a State-wide basis.

Appropriation or Expenditure Symbol and Minor Program Classification
(Group II) Ledger Accounts

Appropriation
or Expenditure
Symbol and
Minor Program
Classification
(Group II)
Ledger
Accounts.

The Appropriation or Expenditure Symbol and Minor Program Classification (Group II) Ledger Accounts shall be maintained to record transactions within each such fund symbol and to reflect the status of funds therein. Minor Program Classifications 101 and 102 shall be consolidated in Accounts Nos. 4, 5, and 7, but separate Accounts Nos. 8 and 9 shall be maintained. The classification of expenditure symbol accounts parallels the accounts of the Group I Ledger, and shall be maintained for each unexpired appropriation, expenditure symbol, and minor program classification.

—Permanent
Trial Balance
Records for
Expired
Appropriations.

Total transactions incurred under expired appropriations may be transferred to a permanent trial balance record classified as herein provided.

—Accounts To
Be Maintained.

The following accounts shall be maintained:

Account title	Last digits of account No.
Authorizations received	4
Authorizations available for encumbrance	5
Unliquidated encumbrances	7
Authorizations expended	8
Encumbrances incurred	9

—Account
Chart
Showing
Entries.

The following chart illustrates entries in the expenditure symbol accounts:

APPROPRIATION OR EXPENDITURE SYMBOL AND MINOR PROGRAM CLASSIFICATION (GROUP II) LEDGER ACCOUNTS

Account title	Account number	Objective class	Distribution	Debit entries	Credit entries
Authorizations Re- ceived.	4-----	In total.	SW-----	(1) Authorization documents received for each expenditure symbol (755). ¹	(2) Authorizations rescinded (755). ¹
Authorizations Available for En- cumbrances.	5-----	In total.	SW-----	(2) Authorizations rescinded (755).	(1) Authorizations received (755).
Unliquidated En- cumbrances.	7-----	L and NL.	SW-----	(5) Pay rolls paid, nonreserve basis (754). (6) Nonlabor vouchers paid (1012, 1034). (7) Settlements made and charges trans- ferred to States (754).	(3) Labor encumbrances: Pay roll reserve and administrative pay roll encumbrances (A-5, A-5a). (4) Nonlabor encumbrances: Requisitions (A-6); miscellaneous encumbrances (A-5); adjustments (754).
Authorizations Ex- pended.	8-----	L and NL.	SW-----	(8) Collections, cancellations, and transfers (1046, 1080, 1096, 1097).	(5) Pay rolls paid, reserve and non- reserve basis (754). (6) Nonlabor vouchers paid (1012, 1034). (7) Settlements made and charges trans- ferred to States (754).
Encumbrances In- curred.	9-----	L and NL.	SW-----	(3) Labor encumbrances: Pay roll reserve and administrative pay roll encumbrances (A-5, A-5a). (4) Nonlabor encumbrances: Requisitions (A-6); miscellaneous encumbrances (A-5); adjustments (754). (5) Pay rolls paid, reserve basis.	(8) Collections, cancellations, and transfers (1046, 1080, 1096, 1097).

¹These numbers represent transactions and are used to show the double-entry relationship of each type of transaction.

Supply Fund (Group III) Ledger Accounts

The Supply Fund (Group III) Ledger Accounts shall be maintained to record transactions within the supply fund and to reflect in detail the status of the various accounts within the supply fund expenditure symbols.

Supply Fund
(Group III)
Ledger
Accounts.

The supply fund accounts shall be maintained on a State-wide basis. Subsidiary accounts for each local warehouse and fund shall be maintained on *Warehouse Ledger, WPA Form 704b*, and *Warehouse Inventory Ledger, WPA Form 704c*. The Group III accounts shall serve as controls over these subsidiary records.

— State-wide
Maintenance.

The classification of supply fund accounts herein prescribed is established for States having the maximum supply fund activities. Only such accounts as may be required to record the activities of each State need be maintained.

— Account to
Correspond
With State
Activity.

The classification of accounts follows:

— Account
Classification.

Account title	First digit of account No.	Last digit of account No.
Inventory Accounts		
Unordered requisitions	1	10
Materials and supplies	1	11
Equipment	1	12
Implements	1	13
Direct Service Accounts		
Equipment rental (from contractors)	2	15
Equipment rental	2	16
Equipment operators	2	18
Implement service account	2	19
Garage account	2	20
Fabrication and production activities	2	21 through 39
General Service Account	3	40
Fund Accounts:		
Encumbrances incurred	4	50
Reimbursements from operating project	4	51
Project accounts receivable (inventory items only)	4	52
Project accounts payable (inventory items only)	4	53
Donated property received	4	54
Inventory removals (surveyed and serviceable surplus property removed)	4	55
Property transferred to supply fund under subsequent acts	4	56
Net loss and gain by supply fund operations	4	57
Project accounts receivable (direct services)	4	58

The following chart exhibits the supply fund accounts and illustrates typical entries thereto.

Account Chart
Showing
Entries.

SUPPLY FUND (GROUP 111) LEDGER ACCOUNTS

Class of accounts	Account number	Account title	Objective class	Debit entries	Credit entries
Inventory accounts.	1-----10	Unordered Requisitions.	NL-----	(1) Encumbrances and encumbrance adjustments including freight charges. ¹	(2) Purchase orders issued plus freight charges. ¹
	(The following entries are common to the Inventory Accounts.)				
	1-----11 through 1-----13		NL-----	(2) Purchase orders issued plus freight charges. (3) Donated property received or appreciation "booked." (4) Property transferred in from projects. (12) Property transferred from other Supply Fund Accounts. (13) Property transferred to other Supply Fund Accounts (Cr). ² (22) Materials on hand, goods in process, and finished goods transferred from Direct Service Accounts to Inventory Accounts at end of fiscal year. (24) Capital repairs to equipment or property manufactured or fabricated for inventory.	(5) Property transferred out to projects. (17) Property transferred to supply fund under succeeding act.
	(The following entries apply specifically to the individual Inventory Accounts.)				
	1-----11	Materials and Supplies.	NL-----		(8) Property removals by survey and as surplus.
	1-----12	Equipment	NL-----		(6) Depreciation written off.
	and 1-----13	Implements	NL-----		(8) Property removals by survey and as surplus (unusual type not properly chargeable as current expense against the Direct Service Accounts). (9) Property removals by survey and as surplus (usual type properly chargeable as current expense against the Direct Service Accounts).
	(The following entries are common to all of the Direct Service Accounts.)				
	2-----		L and NL	(1) Encumbrances and encumbrance adjustments. (10) Pay rolls paid (13) Property or services transferred from other Supply Fund Accounts. (12) Property or services transferred to other Supply Fund Accounts (Cr). ² (19) Closing credit balances, if any, into "Net Loss or Gain Account" at end of fiscal year. (22) Materials on hand, goods in process, and finished goods transferred from Direct Service Accounts to Inventory Accounts at end of fiscal year (Cr). ⁶	(11) Property or services transferred to operating units. (18) Closing debit balances, if any, into "Net Loss or Gain Account" at end of fiscal year.
	(The following entries apply specifically to individual Direct Service Accounts.)				
Direct service accounts.	2-----16	Equipment Rental.	L and NL	(6) Depreciation of equipment written off. ⁶ (9) Property removed from the Inventory Accounts ⁶ by survey and as surplus, of type chargeable as current expense to this account. (7) Charges for repair work done on equipment by the Shop Account. (23) Capital repairs to equipment or property manufactured or fabricated for inventory. ⁷ (24) Capital repairs to equipment or property manufactured or fabricated for inventory. ⁷	
	2-----19	Implement Service.	L and NL	(6) Depreciation on implements written off. ⁶ (9) (Same as Dr. under Account 16) ⁶ (7) (Same as Dr. under Account 16) (23) Capital repairs to equipment or property manufactured or fabricated for inventory. ⁷ (24) Capital repairs to equipment or property manufactured or fabricated for inventory. ⁷	(14) Monthly reimbursement from projects.

SUPPLY FUND (GROUP III) LEDGER ACCOUNTS—Continued

Class of accounts	Account number	Account title	Objective class	Debit entries	Credit entries
Direct service accounts—Coa.	2_____20	Shop Account.	L and NL	(7) (Same as Dr. under Account 16) (Cr). ¹ (23) Capital repairs to equipment or property manufactured or fabricated for inventory (Cr). ⁷	
	2_____21 through 2_____39	Fabrication Accounts.	L and NL	(23) Capital repairs to equipment or property manufactured or fabricated for inventory (Cr). ⁶ Note: This is an optional account for use when the repair work on both equipment and implements is accomplished in one shop or garage.	
(With the exception of entry number 11, the entries listed above as common to the Direct Service Accounts are applicable to the General Service Account, and in addition thereto the following apply.) ³					
General service accounts.	3_____40	General Service Accounts.	L and NL	(20) Discounts and adjustments to encumbrances for transportation of inventory items (Cr). ² (21) Pay roll reserve established	(14) Monthly reimbursement from projects.
Fund accounts.	4_____50	Encumbrances Incurred Accounts.	L and NL	All entries are segregated as to (1) inventory, (2) direct services, and (3) general services, and are further segregated as to the labor and nonlabor categories. ⁹ (12) and (13) Property or services transferred to other Supply Fund Accounts. ² (20) Discounts and adjustment to encumbrances for transportation of inventory items.	(1) Encumbrances and encumbrance adjustments. (10) Pay rolls paid. (12) and (13) Property or services transferred to other Supply Fund Accounts. ² (21) Pay roll reserves established.
	4_____51	Reimbursement From Operating Projects.	L and NL	All entries are segregated between (1) inventory, (2) direct services, and (3) general service, and are further segregated as to the labor and nonlabor categories. ⁹ (14) Monthly reimbursement for general and implement services. (15) Reimbursement from projects for property and services furnished by the supply fund.	(16) Reimbursement to operating projects for property furnished to the supply fund.
	4_____52	Project Accounts Receivable (inventory).	NL-----	(5) Property transferred to projects from inventory. ⁴	(15) Reimbursements from projects. ⁴
	4_____58	Project Accounts Receivable (direct services).	L and NL	(11) Property or services transferred to operating projects from Direct Service Accounts. ⁴	(15) Reimbursements from projects. ⁴
	4_____53	Project Accounts Payable (inventory).	L and NL	(16) Reimbursement to operating projects for property furnished to the supply fund.	(4) Property transfers to the supply fund.
	4_____54	Donated Property Received.	NL-----		(3) Donated property received or appreciation booked.
	4_____55	Inventory Removals (surveyed and serviceable surplus removed).	NL-----	(6) Depreciation written off. ⁵ (8) Property removals (unusual type not properly chargeable as current expense against Direct Service Accounts). (9) Property removals (usual type properly chargeable as current expense against Direct Service Accounts). ⁵	(6) Depreciation written off. ⁵ (9) Property removals (usual type properly chargeable as current expense against Direct Service Accounts). ⁵
	4_____56	Property Transferred to Supply Fund Under Succeeding Act.	NL-----	(17) Property transferred to supply fund under succeeding act.	
	4_____57	Net Loss or Gain by Supply Fund Operations.	L and NL	(18) Closing entries transferring debit balances, if any, from Direct and General Service Accounts. ³	(19) Closing entries transferring credit balances, if any, from Direct and General Service Accounts.

¹The numbers refer to the transactions to show the corresponding debit and credit entries; not all of the entries would be involved in any one transaction; i.e., encumbrances incurred numbered 1 may involve the Unordered Requisitions General Service Account or any Direct Service Account, but probably not all of them in any one transaction.

²A credit entry placed on the debit side of the account in order to develop net debits for the account as a whole. This is used when a transfer between two Supply Fund Accounts is made and in effect reduces the encumbrances in one account and increases them in another; for example, property transferred from inventory to a Direct Service Account results in a reduction of the inventory encumbrances and an increase in the direct service encumbrances. The entries do not go through the accounts receivable or the reimbursements received accounts. In reporting the movement of property, this transaction is reflected as a reduction of the

"property acquired by purchase" item (line 32 of WPA Form 724a). Coincidental entries must be made in the Encumbrances Incurred Account, adjusting between the Inventory, General Service, or Direct Service Accounts affected.

³In connection with entry number 18, transferring credit balances from the General Service Account to the Net Loss or Gain Account, balances in excess of 5 percent of the cumulative encumbrances incurred by this account during the fiscal year, or in excess of \$1,000, may not be so transferred but shall be removed by reimbursement to the operating projects.

⁴As explained in footnote 2, intra-supply-fund transfers are not taken into the project account receivable or payable accounts.

⁵Depreciation or property removals of a type chargeable as a current expense against the Direct Service Accounts are carried through the Property Removal Account in order to reflect the full value of all property removals in the debit side of the account. No catastrophic losses, or losses not connected with current operations, or any losses in the materials and supplies inventory are carried beyond the Property Removal Account.

⁶The value of finished goods and goods in process are transferred from the Direct Service Account to the Inventory Accounts at the end of the fiscal year; when retransferred to the Direct Service Accounts under the succeeding act, credit inventory and charge direct service.

⁷Capital repairs to equipment or property manufactured or fabricated by the Shop Account or the Fabrication Accounts for ultimate transfer to the Inventory Accounts shall be transferred through the Equipment Rental Account in the case of equipment or through the Implement Service Account in the case of implements. The transfer from the Shop Account or the Fabrication Accounts to the Equipment Rental Account or the Implement Service Account shall be segregated between labor and nonlabor categories. The transfer from the Implement Service Account or the Equipment Rental Account to the Inventory Accounts shall be accomplished entirely as a nonlabor transaction. The overreimbursement for nonlabor and the corresponding underreimbursement for labor must be absorbed by a proper adjustment of the equipment rental rates and the monthly reimbursement for implement service.

⁸Account 4_____50 shall be established on WPA Form 753 as follows:

Net encumbrances incurred					-50
Credit					
Inventory	Direct service		General service		
Nonlabor Cr.	Labor Cr.	Nonlabor Cr.	Labor Cr.	Nonlabor Cr.	

⁹Account 4_____51 shall be established on WPA Form 753 as follows:

Reimbursements from operating projects										-51
Debit					Credit					
Inventory	Direct service		General service		Inventory	Direct service		General service		
Nonlabor Dr.	Labor Dr.	Nonlabor Dr.	Labor Dr.	Nonlabor Dr.	Nonlabor Cr.	Labor Cr.	Nonlabor Cr.	Labor Cr.	Nonlabor Cr.	

Sponsor's Expenditures and Special Deposit (Group IV) Ledger Accounts

The Sponsor's Expenditures and Special Deposit (Group IV) Ledger Accounts shall be maintained to record sponsor's expenditures by labor and nonlabor classification as reported on WPA Forms 710, 741, and 710a. The special deposits and transactions applicable thereto are also herein included. One set of Sponsor's Expenditures and Special Deposit (Group IV) Ledger Accounts shall be maintained for Minor Program Classifications 100, 101, and 102, and for other major program classifications, and may be maintained for all acts combined.

Sponsor's
Expenditure
and Special
Deposit
(Group IV)
Ledger
Accounts.

The following accounts shall be maintained:

Last digit of
account No.

—Accounts To
Be Maintained.

Account title

General:

Sponsor's expenditures	61
Sponsor's pledges liquidated	62

Special Deposit:

Unexpended sponsor's cash deposits	63
Unencumbered sponsor's cash deposits	64
Unliquidated sponsor's encumbrances	66

The following chart exhibits the accounts and illustrates the entries thereto.

—Account
Chart Showing
Entries.

SPONSOR'S EXPENDITURES AND SPECIAL DEPOSIT (GROUP IV) LEDGER ACCOUNTS

Type of accounts	Account title	Account number	Objective class	Debit entries	Credit entries
General accounts.	Sponsor's Expenditures.	61-----	L and NL each major program class.	(1) Certification of sponsor's expenditures (710, 741, 710a); requisitions against sponsor's cash deposits (A-6); encumbrances against special deposits (A-5, D-53).	(1) Reversing entries only.
	Sponsor's Pledges Liquidated.	62-----	Each major program class.	(1) Reversing entries only-----	(1) Certification of sponsor's expenditures (710, 741, 710a); requisitions against sponsor's cash deposits (A-6); miscellaneous encumbrances against special deposits (A-5, D-53).
Special deposit accounts.	Unexpended Sponsor's cash Deposits.	63-----	Each major program class.	(2) Sponsor's cash deposits (1044)---	(4) Pay rolls and vouchers paid from sponsor's cash deposits.
	Unencumbered Sponsor's Cash Deposits.	64-----	Each major program class.	(3) Encumbrances or adjustments against sponsor's cash deposits for pay rolls (A-5, D-53); miscellaneous encumbrances (A-5, A-5a, A-6).	(2) Sponsor's cash deposits (1044).
	Unliquidated Sponsor's Encumbrances.	66-----	Each major program class.	(4) Pay rolls and vouchers paid-----	(3) Encumbrances or adjustments against sponsor's cash deposits for pay rolls (D-53); miscellaneous encumbrances (A-5, A-5a, A-6).

Note.—The general accounts reflect the sponsor's expenditures; both "labor" and "other," as reported by means of *Certification of Sponsor's Expenditures (Other Than Pay Rolls)*, WPA Form 710, *Receipt for Property or Services*, WPA Form 741, and *Certification of Sponsor's Expenditures (Pay Roll Only)*, WPA Form 710a, as well as encumbrances initiated against the sponsor's cash deposits.

The special deposit accounts reflect transactions applicable to the sponsor's cash deposits only. As encumbrances are initiated, they shall be posted to the appropriate sponsor's cash deposit accounts and collaterally posted to the general accounts.

Revised Jan. 2, 1941

Admission Fund (Group V) Ledger Accounts

Admission Fund
(Group V)
Ledger
Accounts.

The Admission Fund (Group V) Ledger Accounts shall be maintained on a State-wide basis to record admissions and other income received by the operation of projects within the Federal Project No. 1 and to record encumbrances, liquidations, and balances returned to "Miscellaneous receipts."

—Use of Per-
manent Trial
Balance Record
in Lieu of
General Ledger.

Formal ledgers on the above accounts need not be established. Information taken from operating records may be classified according to the following account chart and be entered in permanent trial balance form for use in preparation of future reports.

—Account Class
According to
Activity.

The classification of the accounts shall correspond to the activities of the project. Accounts for the maximum activities are shown in this chapter.

—Closing of
Accounts.

The accounts in this ledger shall be closed when all encumbrances have been liquidated and balances have been covered into "Miscellaneous receipts."

—Account
Chart Showing
Entries.

The following chart illustrates transactions.

ADMISSION FUND (GROUP V) LEDGER ACCOUNTS

Account title	Account number	Debit entries	Credit entries
Collection Account.	81-----	Gross cash collected by agent cashier covering admission receipts as reported on <i>Daily Box Office Statement</i> , WPA Form 723, and other income as reported on <i>Other Income Statement</i> , WPA Form 725. (Debit balance in this account reflects "in transit" items of special deposits not covered by evidence of deposit and undeposited cash. Debits to this account shall be posted in detail by source of income to an underlying account captioned "analysis of collections.")	Amounts of cash deposited and payments to lessor and others sharing.
Unexpended Special Deposit.	82-----	Amounts deposited on Treasury Form 6599 covered by certified duplicate slips received from the Federal Reserve Bank. (Includes admission receipts, advance sales, other income, and guarantor's contributions.)	Paid vouchers covering purchases executed by procurement officer, pay rolls, and paid vouchers issued by agent cashier covering purchases made from earned income. Voucher payments settling sponsor's share of receipts, settling tax account, and Standard Form 1046 covering funds into miscellaneous receipts.
Earned Income..	83-----	-----	WPA share of admissions and other income as covered by <i>Daily Box Office Statement</i> , WPA Form 723, and <i>Other Income Statement</i> , WPA Form 725.
Encumbered Income. ¹	84-----	Requisitions for execution by the procurement officer. Also purchase orders executed by agent cashier out of earned income. Adjustments between requisitions and purchase orders and purchase orders and vouchers executed by procurement officer and agent cashier. The debits of this account shall be segregated as to labor and other.	
Unliquidated Encumbrances.	86-----	Vouchers covering purchases made by procurement officer from earned income, vouchers covering purchases executed by agent cashier.	Requisitions for execution by the procurement officer for purchase out of earned income.
Advance Sales..	87-----	Prior sales for current performances as reported by <i>Daily Box Office Statement</i> , WPA Form 723.	Advance sales for future performances as reported by <i>Daily Box Office Statement</i> , WPA Form 723. (Credit balance in this account reflects unearned income from ticket sales for future performances.)
Tax Account....	88-----	Voucher payments for taxes collected.....	Taxes payable as shown on the <i>Daily Box Office Statement</i> , WPA Form 723.
Lessor's Percentage Sharing Account.	89-----	Cash settlement of lessor's share of receipts as reported by <i>Daily Box Office Statement</i> , WPA Form 723, also voucher payment of amounts due lessor.	Lessor's share of receipts as reported on WPA Form 723.
Collections Covered Into Miscellaneous Receipts. ¹	90-----	Portion of collections for current performances immediately covered into miscellaneous receipts (Standard Form 1044). Transfers from advance sales account (Standard Form 1046).	

¹The debit balance of these accounts will equal the credit balance in the earned income account when the accounts are closed.

PART VI. MAINTENANCE AND USE OF SUBSIDIARY ACCOUNTING RECORDS

Subsidiary ledgers shall be maintained to record detailed information pertinent to project, administrative expense, and local supply fund accounts. Encumbrances and voucher payments shall be recorded and classified, and unliquidated encumbrances shall be reflected. In the instance of the supply fund, the movement of property and reimbursements shall also be posted.

Subsidiary
Ledgers.

—Purpose.

The subsidiary ledgers and records are as follows:

—Forms.

*Instructions for use and
preparation on pages—*

- | | | |
|--|-----------------|----------------------|
| 1. <i>Official Project Limitation Control</i> , WPA Form 763.—
Prepared by the Project Control Section of the Washington office of the Work Projects Administration. The face of the form carries a complete project description and on the reverse side a ledger form. | 4.5.041-4.5.042 | — —WPA
Form 763. |
| 2. <i>Project Ledger</i> , WPA Form 704.—Used for recording limitations authorized for work project operations as established by WPA Form 701 and encumbrance vouchers, and unliquidated encumbrances subsequent thereto. | 4.5.043-4.5.044 | — —WPA
Form 704. |
| 3. <i>Sponsor's Ledger</i> , WPA Form 704a.—Used for recording sponsor's pledges and liquidations thereof, sponsor's cash deposits and subsequent encumbrances and liquidations. | 4.5.045-4.5.046 | — —WPA
Form 704a. |
| 4. <i>Administrative Expense Ledger</i> , WPA Form 705.—
Used for recording project limitations for each budgeted objective classification of expense, together with the encumbrances and subsequent liquidations. | 4.5.047-4.5.048 | — —WPA
Form 705. |
| 5. <i>Encumbrance and Liquidation File</i> .—Documents of encumbrance and liquidation in cases of multiple documents, analyzed on WPA Form 761. | 4.5.049-4.5.050 | — —WPA
Form 761. |
| 6. <i>Warehouse Ledger</i> , WPA Form 704b.—Used for recording detailed encumbrances and liquidations affecting the supply fund accounts. | 4.5.100-4.5.101 | — —WPA
Form 704b. |
| 7. <i>Warehouse Inventory Ledger</i> , WPA Form 704c.—Used for recording supply fund transactions affecting the inventory accounts. | 4.5.100-4.5.101 | — —WPA
Form 704c. |
| 8. <i>Budget Encumbrance Register</i> , WPA Form 760.—Used for recording budgets and encumbrances pertaining to district or local administrative areas. | 4.5.003-4.5.004 | — —WPA
Form 760. |

The subsidiary ledgers are used to control encumbrances against available limitations or fund authorizations; to secure an analysis of encumbrances by work project; and to provide units by location and type of work for use in preparing consolidated reports of expense by those categories. Operating reports for management purposes are derived from the subsidiary ledgers.

—Control Use.

Maintenance of OFFICIAL PROJECT LIMITATION CONTROL, WPA Form 763

Official Project Limitation Control, WPA Form 763, is maintained to control the issuance of *Statement of Project Estimate Detail*, WPA Form 701, against the Presidential limitations of official projects, and to serve as a cross reference to work project numbers.

Official
Project
Limitation
Control, WPA
Form 763.

—Purpose.

Routing.

One side of the card is prepared by the Project Control Division of the Washington office and contains descriptive information concerning the official project. The card is furnished the State office in triplicate, only one copy bearing the outline for project limitation control. The two copies with only the descriptive information shall be routed to the operating division for cross-reference purposes. The copy bearing the outline for project limitation control shall be transmitted to the Division of Finance for the uses herein described.

—Columnar Preparation.

Columnar use of the project limitation control side of the card is as follows:

Federal Works Agency WPA Form 763		FEDERAL WORKS AGENCY WORK PROJECTS ADMINISTRATION OFFICIAL PROJECT LIMITATION CONTROL				
Date	Docu- ment No.	Work Project No.	Labor limitation		Nonlabor limitation	
			Work project authorization net change	Balance	Work project authorization net change	Balance
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Indicate the operating designation in the upper right corner of the card.

Column 1.—Indicate the date of the document being recorded.

Column 2.—Enter the number of the document.

Column 3.—Enter the number of the work project being authorized.

Column 4.—Enter the amount of the initial labor limitation being established. In the case of supplemental project approvals or authorized changes in objective classification, the net change shall be shown.

Enter the amounts of 701 limitation canceled as reported on the work sheet supporting the report of closed projects. (See page 4.5.0521.)

Column 5.—Enter as the first entry the amount of the labor limitation of the official project. After each authorization on WPA Form 701, the available balance shall be shown.

Columns 6 and 7.—Enter the nonlabor limitation and adjustments in the same manner as entries in columns 4 and 5.

To Be Main-
tained in Sec-
tions.

The file shall be maintained in separate sections as follows:

- A. Approved—Not opened
- B. Approved—Opened
- C. Approved—Closed, balance remaining
- D. Balance rescinded

Treasury To Be
Notified When
Project Opens.

Upon receipt of *Statement of Project Estimate Detail*, WPA Form 701, initiating the first work project under an official project or reopening an official project previously reported closed, a notification shall be submitted to the Treasury State Accounts Office authorizing them to place their project records in the active category. For this purpose, WPA Form 764 shall be used in the case of new projects, and a letter shall be used in the case of reopened projects.

Maintenance of PROJECT LEDGER, WPA Form 704

Project Ledger, WPA Form 704, shall be used to record in detail all financial transactions involving the encumbrance and expenditure of Federal funds applicable to work projects operated by the Work Projects Administration. A separate project ledger shall be maintained by the Division of Finance for each work project selected for operation as indicated by approved *Statement of Project Estimate Detail*, WPA Form 701. WPA Form 704 shall not be maintained to consolidate work project accounts by official projects as WPA Form 763 serves as the necessary control.

Project Ledger,
WPA Form 704.
—Use.

Financial transactions involving the encumbrance of Federal funds shall be posted to the project ledger from the original documents.

—Posting
Documents.

Pay rolls presented for payment shall be posted from WPA Form 518 prior to submission.

Advance encumbrances for all transactions between projects and the supply fund shall be posted to the project ledger when initiated. Among these transactions are supply fund withdrawals or returns of property, advance encumbrances for equipment rental from the supply fund, and advance encumbrances for charges for the General and Implement Service Accounts of the supply fund. Such transactions shall be documented on WPA Form 740 and registered on WPA Form 757.

Tentative encumbrances shall be entered from the *Request for Purchase of Cotton Textiles Through Central Supply Fund*, WPA Form 391, or from *Request for Property or Services*, WPA Form 358, for any other item purchased through the central supply fund, when these forms are transmitted to the central office. Adjustment shall be made as subsequent billings by *Voucher for Adjustments Between Appropriations and/or Funds*, Standard Form 1080, are received in the State. When established prior to project approval, a "temporary" account shall be opened for same.

The advance encumbrances for supply fund and other transactions and for pay rolls transmitted to the Treasury for payment shall be treated in project accounts as simultaneous encumbrances and liquidations. The charge for the items posted against the project accounts shall be offset by credits in like amounts posted to the Suspense Account (see below). When payment has been made, the Suspense Account shall be debited, and only in the event of a correction in the amount shall any further entry be made in WPA Form 704.

Claims of deceased employees and of employees declared incompetent, claims for canceled checks and canceled lost pay roll checks, and other pay roll claims shall be encumbered on Treasury Form A-5 as nonlabor items. When the voucher is paid, the amount shall be simultaneously encumbered and liquidated as a labor item, and the tentative nonlabor encumbrance shall be canceled.

Except as noted above for advance encumbrances, financial transactions treated simultaneously as encumbrances and liquidations shall be posted to the project ledger from the *Voucher Distribution*, Treasury Form A-4, or copies of paid vouchers after the Treasury State Accounts Office has notified the Work Projects Administration of the payment of such vouchers by the issuance of Treasury Forms B-12 or B-15b and A-40. Such Treasury forms will segregate these expenditures from expenditures treated only as liquidations. The Treasury Forms B-12 or B-15b with the related Treasury Forms A-4 or copies of paid vouchers attached will be transmitted to the Work Projects Administration not later than the day following the day that the vouchers are submitted to the Disbursing Clerk, and will not be held a longer time awaiting return of the paid vouchers from the Disbursing Clerk.

—Preparation.
— —Heading
Entries.

The heading of the *Project Ledger*, WPA Form 704, provides for the sheet number, official project number, and work project number. The type of work symbol, location symbol, and operating designation shall be shown in the upper right corner of the form.

Federal Works Agency
WPA Form 704
(Revised 8-15-50)

FEDERAL WORKS AGENCY
WORK PROJECTS ADMINISTRATION

PROJECT LEDGER

Official Project No. _____
Work Project No. _____ Sheet No. _____

Line No. (1)	Date of entry (2)	Explanation (3)	Document No. (4)	Encumbrances				Unencumbered balance (10)	Vouchers (nonlabor) (11)	Unliquidated encumbrances (nonlabor) (12)	(13)	(14)	(15)	Line No. (16)
				Labor (5)	Material (6)	Equipment (7)	Other (8)							
1		Authorizations (701)												1
2														2
3														3
4														4
5		Total authorizations												5
6														6
7														7
44														
45														45

— —Linear
Entries.

Details of the columnar headings and instructions for posting WPA Form 704 are as follows:

— — —Lines
1 Through 5.

Lines 1 Through 5.—These lines shall be used for the entry of the amount of the approved estimate as shown by *Statement of Project Estimate Detail*, WPA Form 701. The date shall be entered in column 2. Any explanation, including the type of document, shall be shown in column 3, and the document number shall be shown in column 4. The labor amount shall be shown in column 5. The analysis of the nonlabor classification between materials, equipment, and other may be entered in columns 6 through 8 when desired, but the use of these columns is not mandatory. Column 9 shall reflect the total estimate for nonlabor items and when columns 6, 7, and 8 are used, shall represent the total of these columns. The total of columns 5 and 9 shall be entered in column 10 as the initial unencumbered balance.

— — —Lines
6 Through 45.

Lines 6 Through 45.—These lines shall be used to record all subsequent transactions resulting from encumbrances and liquidations. The columnar details for lines 6 through 45 are as follows:

Column 2.—Enter the date of entry of document.

Column 3.—Enter the type of document and any necessary additional information.

Column 4.—Enter the number of the document posted.

Column 5.—Enter the amount of pay rolls paid (including death claims paid).

Columns 6 Through 9.—Columns 6 through 8 are optional but when used shall be posted in detail, the total being shown in column 9. The amount of nonlabor encumbrances incurred shall be entered in these columns.

Column 10.—This column shall reflect the unencumbered balance of project limitation. At the end of each month, the total of columns 5 and 9 shall be subtracted from the total limitation balance shown in column 10.

Column 11.—Enter all nonlabor vouchers. The total of this column reflects nonlabor vouchers paid. Labor vouchers are not shown in this column but are treated as simultaneous encumbrances and liquidations in column 5.

Column 12.—Reflect here the unliquidated nonlabor encumbrances. The entry shall be made monthly or at such times as documents are being audited against the ledger. The amount is secured by subtracting total vouchers paid (column 11) from total nonlabor encumbrances (column 9).

—Reconciliation
With
Treasury
Statements.

Expenditures posted to *Project Ledger*, WPA Form 704, for all work projects within each official project shall be currently reconciled with reports furnished by the Treasury Accounts Office. The Work Projects Administration will

be furnished with Treasury Forms B-11b, B-11d, or B-11f at 10-day intervals or 30-day intervals as requested. These forms show by official project the limitation, voucher payments, and unexpended balance.

The *Project Ledger*, WPA Form 704, shall be transferred to the closed project ledger binder when all work projects in an official project are closed.

A separate project account known as the "Suspense Account" shall be maintained for each major program classification to record (1) the undistributed pay roll reserve, (2) the matured pay rolls at the end of the month, (3) pay rolls transmitted to the Treasury for payment, (4) the tentative encumbrances established for future textile purchases, and (5) transactions with the supply fund.

—Maintenance
of Suspense
Account.

A columnar ledger sheet shall be placed in the project ledger for each major program classification. A sample of this account follows:

— Sample
Form.

SUSPENSE ACCOUNT

Major program class _____

Explanation	Labor			Nonlabor		Unliquidated encumbrances (labor)
	Encumbrances		Expenditures	Encumbrances	Expenditures	
	Reserve and matured P/R	Other				
(1)	Dr. (2)	Dr. (3)	Cr. (4)	Dr. (5)	Cr. (6)	Cr. (7)
1. Pay roll reserve estimate--	\$1,000					\$1,000
2. Matured pay rolls-----	500					500
3. Pay rolls transmitted to Treasury-----		\$1,000 Cr.	\$1,000 Dr.			
4. Textile encumbrances re- corded-----				\$1,000 Cr.	\$1,000 Dr.	
5. Supply fund transactions, direct service-----		200 Cr.	200 Dr.	800 Cr.	800 Dr.	
6. Supply fund inventory transactions-----				600 Cr.	600 Dr.	
7. Pay rolls paid-----		800	800			
8. Textile encumbrance liqui- dated—voucher-----				800	800	
9. Textile encumbrance liqui- dated—adjustment-----				200	200	
10. Total-----	\$1,500	\$400 Cr.	\$400 Dr.	\$1,400 Cr.	\$1,400 Dr.	\$1,500

In the exhibit of the Suspense Account the pay roll reserve and matured pay rolls (encumbrances for matured pay rolls on projects, the pay period of which has closed during the month but the pay rolls for which have not been recorded as paid on the books of the Treasury and the Work Projects Administration) have been entered as debits in column 2 with corresponding entries in column 7. These entries add to the encumbrances recorded in the individual project ledger accounts when reconciling the trial balance with the accounts in the general ledger.

When pay rolls are transmitted to the Treasury, a credit entry in the amount of the total of the encumbrance register covering such pay rolls is entered as a credit in column 3 and a debit in column 4. Likewise, advance encumbrances for textiles and supply fund transactions have been entered as credits in the encumbrance columns and debits in the expenditure columns to offset entries in like amount made in the individual project accounts when reconciling project ledger trial balances with the general ledger. These entries have been made in both the encumbrance and expenditure columns since they are treated as simultaneous encumbrances and liquidations. No entry is made in the unliquidated encumbrance column.

When payment of such pay rolls is made or reimbursement for supply fund transactions or textile encumbrances is effected by means of the Standard Form 1080, debit entries are made in the encumbrance columns and credit entries in the expenditure columns. These entries reduce or cancel the offsetting entries made when the encumbrance was initiated, permitting the original charges in the individual project ledger accounts to agree with the general ledger when the trial balance is taken. No entries are made in the individual project ledger accounts when the payment is made except to adjust the original entries to the amount of the payment.

See page 4.5.054 for method of including the Suspense Account in the project ledger trial balance.

Added Jan. 2, 1941

Maintenance of SPONSOR'S LEDGER, WPA Form 704a

Sponsors' pledges and the liquidation thereof shall be currently recorded on *Sponsor's Ledger*, WPA Form 704a.

Sponsor's
Ledger, WPA
Form 704a.

Sponsor's Ledger, WPA Form 704a, shall be maintained for each project to reflect allowable contributions reported by the sponsor. Sponsors' pledges shall be recorded from WPA Form 701. Sponsors' liquidations shall be documented on WPA Forms 710 and 710a.

—Use.

The Division of Finance shall review WPA Forms 710 or 741 and 710a, and shall refer those which appear to be incorrect back to the submitting division for reconsideration.

—Review of
Posting
Documents.

Federal Works Agency WPA Form 704a Revised 8-15-39		FEDERAL WORKS AGENCY WORK PROJECTS ADMINISTRATION		Official Project No. _____ Work Project No. _____ Type of work symbol _____ Location symbol _____										
SPONSOR'S LEDGER														
Memo- randum (1)	Line No. (2)	Date of entry (3)	Explanation (4)	Docu- ment No. (5)	Total			Cash deposit						Line No. (14)
					Labor (6)	Other (7)	Total (8)	Deposits (9)	Unencumbered cash (10)	Vouchers (11)	Unliquidated encumbrances (12)	(13)		
	1													1
	2													2
	3													3
	4													4
	5													5
	6													6
	7													7
	44													44
	45													45

Details of columnar headings and postings of WPA Form 704a are as follows:

—Preparation.

Heading.—Insert the information as to the name and address of the sponsor, official project number, work project number, type of work symbol, and location symbol.

— —Heading
Entries.

Lines 1 Through 5.—Enter the amount shown as sponsor's funds on *Statement of Project Estimate Detail*, WPA Form 701, distributed in columns 5 and 6 with the total in column 7. The difference between the cumulative footings on lines 1 through 5 and the cumulative totals recorded on lines 6 through 45 in the respective columns shall represent the unliquidated portion of the sponsor's pledge by objective classification.

— —Linear
Entries.
— — —Lines
1 Through 5.

Lines 6 Through 45.—These lines shall be used for the detailed recording of sponsor's expenditures. The columnar details for lines 6 through 45 are as follows:

— — —Lines
6 Through 45.

Column 1.—Do not use.

Column 2.—Insert date of entry.

Column 3.—Insert pertinent information concerning the entry being made.

Column 4.—Enter the number of the document being posted.

Column 5.—Enter the amounts of sponsor's expenditures for labor as reported on *Certification of Sponsors' Contributions (Personal Services and Specified Nonpersonal Items)*, WPA Form 710a.

Column 6.—Enter the amount of sponsor's expenditures for other-than-labor items as shown on the *Certification of Sponsors' Contributions (Materials, Supplies, and Equipment)*, WPA Form 710, or on *Receipt for Property or Services*, WPA Form 741.

Column 7.—Enter the total of columns 5 and 6.

Column 8.—Enter the amount of cash deposits made by the sponsor to be used for the procurement of labor or material as a liquidation of his pledge. No pledge liquidation shall be shown by reason of the deposit, encumbrance, or expenditure, as the liquidation occurs when the materials or services are received and reported on WPA Forms 710 and 710a. The balance of column 10 shall be increased by the amount of cash deposits.

Column 9.—Enter any encumbrances made against the sponsor's special deposit accounts by means of Treasury Form A-6, pay rolls, or *Notice of Miscellaneous Encumbrances*, Treasury Form A-5, or adjustments made thereto.

Column 10.—Enter the net difference between the total of column 8 and the total of column 9.

Column 11.—Enter all vouchers paid from sponsor's special cash deposits.

Column 12.—Enter the amount which will reflect the unliquidated encumbrances. The entry shall be made monthly or at such time as documents are being audited against the ledger. The amount is secured by subtracting the total vouchers paid (column 11) from total encumbrances (column 10).

Maintenance of ADMINISTRATIVE EXPENSE LEDGER, WPA Form 705

Administrative Expense Ledger, WPA Form 705, is designed for recording all financial transactions involving the budgets, authorizations, encumbrances, and expenditures of Federal administrative funds.

Administrative Expense Ledger, WPA Form 705.

--Use.

Encumbrance documents shall be recorded currently. Pay rolls shall not be entered prior to their submission to the Treasury State Accounts Office but shall be entered as vouchers liquidating the encumbrance previously established by Treasury Form A-5 after the Treasury Forms D-53, B-12 or B-15b, and A-40 are received from the Treasury State Accounts Office.

--Posting Documents.

A separate WPA Form 705 shall be used for controlling (1) current month's encumbrances against current month's budgets, and (2) cumulative encumbrances against cumulative authorizations of funds for the following major objective classifications: (1) personal services, (2) travel, (3) communication service, (4) printing and binding, and (5) other.

--Objective Classifications Controlled.

In addition, space is provided on the form to record a further objective classification of "Other" (item 5 above). Definitions for objective classification may be found elsewhere.²

WPA Form 705 shall be maintained by the Division of Finance in the State office. Separate records may be maintained for administrative districts when budgets are so distributed.

--Location.

A linear and columnar description of the form, when used for current month's transactions, follows:

--Preparation Current Month Ledger.

Lines 1 Through 5.--Shall be used to record the receipt of budgets in columns 6, 8, 10, 12, or 14, depending upon the class of expenditure authorized; i.e., "Personal services," "Travel," "Communication," "Printing and binding," "Other." The total shall be entered in column 16. The date of entry shall be shown in column 2, the document description or other explanation in column 3, and the document number in column 4.

--Linear Entries.

Federal Works Agency
WPA Form 705
Revised 7-15-39

FEDERAL WORKS AGENCY
WORK PROJECTS ADMINISTRATION

State _____ Office _____

Minor program class _____
Major program class _____
Expenditure symbol _____
Sheet _____ of _____ sheets

ADMINISTRATIVE EXPENSE LEDGER

Line No.	Date of entry	Explan-ation	Docu-ment No.	Personal services		Travel		Communication service		Printing and binding		Other		Line No.
				Encumbrances	Balance	Encumbrances	Balance	Encumbrances	Balance	Encumbrances	Balance	Encumbrances	Balance	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
1														1
2														
43														43
44														44

Front

Federal Works Agency
WPA Form 705
Revised 7-15-39

FEDERAL WORKS AGENCY
WORK PROJECTS ADMINISTRATION

ADMINISTRATIVE EXPENSE LEDGER

Line No.	Total		Vouchers		Unliquidated encumbrances		Supplies and materials	Transportation of things	Heat, light, power, water, and elec-tricity	Rents		Repairs and alter-ations	Special and miscel-laneous	Equip-ment	Line No.
	Encum-brances	Balance	Personal services	Other than labor	Personal services	Unliqui-dated other than labor				Buildings	Equip-ment				
(1)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	
1															1
2															
41															41
42															42
43															43

Back

²See appendix A, item 5-2.

Lines following line 5 shall be used to record encumbrances and expenditures as follows by columns. Adjustments to encumbrances shall be posted to pertinent encumbrance columns with the exception of credit adjustments effecting prior months' encumbrances. Such prior months' adjustments shall be posted directly to the ledger maintained for cumulative transactions.

In the case of encumbrances established for items which are subsequently billed on Standard Form 1080, a Treasury Form A-5a shall be issued canceling the advance encumbrance, and the Standard Form 1080 shall be treated as a simultaneous encumbrance and liquidation. In this case, the Treasury Form A-5a cancellation shall be treated as a transaction of the current month and not as an adjustment affecting prior months' encumbrances. Accordingly, both the Treasury Form A-5a and the Standard Form 1080 shall be posted to WPA Form 705 used for controlling the current month's encumbrances against current month's budgets.

— —Columnar
Entries.

Columns 1 Through 4.—Enter the pertinent descriptive matter.

Column 5.—Enter the amount of encumbrances for personal services.

Column 6.—Enter the unencumbered balance of budgets for personal services. This is derived by subtracting the encumbrance shown in column 5 from the previous balance.

Column 7.—Enter the amount of encumbrance for travel.

Column 8.—Enter the unencumbered balance of budget for travel.

Column 9.—Enter the amount of encumbrance for communications.

Column 10.—Enter the unencumbered balance of budget for communication service.

Column 11.—Enter the amount of encumbrance for printing and binding.

Column 12.—Enter the unencumbered balance of budget for printing and binding.

Column 13.—Enter the amount of encumbrance for other nonlabor items not classified above. (Entries in this column shall be distributed by objective classification to columns 21 through 28.)

Column 14.—Enter the unencumbered balance of budget for other nonlabor items.

Column 15.—Enter the amount of each encumbrance for all classifications, including personal services. The total of columns 5, 7, 9, 11, and 13 shall equal the total of column 15.

Column 16.—Enter the unencumbered balance of budget for all purposes. The balances appearing in columns 6, 8, 10, 12, and 14 shall equal the balance appearing in column 16.

Column 17.—Enter the amount of all vouchers for personal services paid by the Treasury State Accounts Office, applicable to current month's transactions.

Column 18.—Enter the amount of all vouchers for nonpersonal services paid by the Treasury Accounts Office applicable to current month's encumbrances.

Columns 19 and 20.—Leave blank on the current month's record.

Columns 21 Through 28.—Enter in these columns an analysis by objective classification of the encumbrances and adjustments recorded in column 13.

—Preparation
Cumulative
Ledger.

Separate sheets shall be used to record each month's transactions, exclusive of credit encumbrance adjustments applicable to prior months' operations. Each month, columns 5, 7, 9, 11, 13, 15, 17, 18, and 21 through 28 shall be totaled, the ledger ruled off, and totals posted to related columns of the *Administrative Expense Ledger*, WPA Form 705, maintained on a cumulative basis. The cumulative form shall record fund authorizations in the "Balance" columns 6, 8, 10, 12, and 14. Credit adjustments to prior months' encumbrances shall be posted to the cumulative form in detail and shall be totaled each month. Vouchers applicable to prior months' transactions shall be treated in a like manner. After the current month's gross transactions have been recorded in total on the cumulative form, a net current month's subtotal and a cumulative total of transactions shall be developed, together with the unencumbered balances of authorizations.

Maintenance of Unliquidated Encumbrance Document Files and Use of
ENCUMBRANCE AND LIQUIDATION RECORD, WPA Form 761

Encumbrance and Liquidation Record, WPA Form 761, shall be maintained for each requisition initiated by the Work Projects Administration which is followed by more than one purchase order or for each purchase order which is followed by more than one voucher. This record reflects (1) the amount of the original encumbrance, (2) the amount of the purchase order, (3) the liquidations, and (4) the current balances.

WPA Form 761 shall be prepared from individual encumbrance and obligation documents such as *Requisition for Purchase*, Treasury Form A-6, *Purchase Order*, Treasury Form A-7, *Changes in Encumbrance*, Treasury Form A-5a, Standard Form 1034, and *Purchase Order Cancellations and Adjustments*, SPO 6 and 24.

WPA Forms 761 shall be filed with the documents in the requisition file.

When more than one purchase order is issued, spaces should be left after each purchase order to allow the subsequent posting of the liquidation. Ordinarily, only one form shall be used for each encumbrance. In extraordinary cases where numerous transactions will follow a purchase order, a separate form may be set up for each purchase order with a summary sheet for the entire encumbrance.

Encumbrance and Liquidation Record, WPA Form 761.

—Purpose.

—Posting Documents.

—Filing.

—Separation by Transactions.

Federal Works Agency
WPA Form 761

FEDERAL WORKS AGENCY
WORK PROJECTS ADMINISTRATION
ENCUMBRANCE AND LIQUIDATION RECORD

Encumbrance No. _____
O. P. No. _____
Work Project No. _____
Expenditure symbol _____

Date _____ Objective class _____

Encumbrance item		Purchase order		Unliquidated balance of encumbrance	Voucher		Unliquidated balance of obligation
No.	Amount (1)	Number (2)	Amount (3)	(4)	Number (5)	Amount (6)	(7)
1							
2							
30							
Total							

Liquidations shall usually be made as follows:

—Method of Liquidation.

1. Requisitions to be liquidated by *final* purchase order; that is, adjustment of Treasury Form A-6 encumbrance to be taken when Treasury Form A-7 received is marked "Final."
2. Purchase orders to be liquidated by *final* vouchers; that is, adjustment of Treasury Form A-7 to be taken when Standard Form 1034 received is marked "Final."

When final purchase orders are posted to *Encumbrance and Liquidation Record*, WPA Form 761, the amount of the requisition being liquidated shall be posted on the purchase order. Likewise, when a final voucher is being posted, the amount of the purchase order or other obligation being liquidated shall be noted on the voucher or Treasury Form A-4. These notations shall be the basis of entry in posting the *Project Ledger*, WPA Form 704.

—Cross Posting Between Ledger and Documents.

The details of the columnar headings and postings are as follows:

—Preparation.

Heading.—Enter the encumbrance number, the official and work project numbers, the date, objective codes, and expenditure symbol.

— —Heading.

Column 1.—Enter the amount of the original encumbrance and any subsequent adjustments.

— —Columnar.

Column 2.—Enter the purchase order numbers.

Column 3.—Enter from original documents the amounts of the purchase orders, spacing several lines apart to permit applying voucher payments in column 7 to the pertinent purchase order. The lines devoted to each purchase order shall be ruled off.

Column 4.—Enter the difference between columns 1 and 3.

Column 5.—Enter the number of the voucher executed in payment of the purchase order.

Column 6.—Enter the amount of the voucher. Care shall be taken to see that each purchase order is adjusted at the time the final voucher is processed.

Column 7.—Enter the difference between the amount of each purchase order (column 3) and the voucher pertinent thereto.

—Method of
Obtaining
Total
Unliquidated
Balance.

When several purchase orders are written against one requisition, it is necessary to add the several items in column 7 and the total of column 4 in order to obtain the total unliquidated balance of the encumbrance.

—Postings
for
Liquidations.

Ordinarily only encumbrances resulting from *Requisition for Purchase, Treasury Form A-6*, shall be shown in column 4 as being unobligated, and all encumbrances resulting from *Miscellaneous Encumbrances, Treasury Form A-5*, shall be shown in column 8 as being obligated but unliquidated. With reference to purchases made by the Procurement Division, Washington, D. C., a copy of the invoice or a copy of the delivery slip, Treasury Form 49-a, will be forwarded to the State Division of Finance and will serve in the same manner as an accounting document as does the *Purchase Order, Treasury Form A-7*.

—Document
Filing.

Within the work project, documents shall be filed successively by stages of liquidation as follows:

1. Unordered requisitions
2. Unvouchered orders
3. Vouchered orders

—Monthly
Verification.

During each month the unliquidated encumbrance documents in the files shall be verified with the project ledgers and the two shall be brought into agreement.

Preparation and Routing of PROJECT FINANCIAL STATUS REPORT, WPA Form 707

WPA Form 707 is designed for the purpose of currently informing the operating divisions of the Work Projects Administration as to the financial status of work projects. The form also serves as a notification of the liquidation of sponsors' pledges.

The form shall be prepared for each project currently in operation at the end of each pay roll period, or at more frequent intervals if desired by the State Administrator.

WPA Form 707 shall be distributed immediately upon the close of the period covered by the report as follows:

- | | |
|-------------|---|
| Original | To appropriate operating division. |
| First copy | To project. This copy shall be routed first to the warehouse serving the project where the information required in columns 4 and 5 shall be inserted and the report forwarded to the project immediately. |
| Second copy | To the Area Supervisor in charge of the project. This copy may be routed through the warehouse for insertion of entries in columns 4 and 5 if desired. |
| Third copy | For the project sponsor through the division operating the project at the end of each pay roll month, together with copies of related Treasury forms covering encumbrances from cash deposited with the Treasury Department. Expenditures from cash deposits of sponsors shall not be reported on WPA Forms 710 and 710a. |

Additional copies may be supplied as necessary.

An additional copy shall be provided for the supervising timekeeper in all cases where a warning notice is required. In such cases, a copy shall be retained in the office preparing the document. When necessary, an additional WPA Form 707 report shall be prepared on a monthly basis for official projects, summarizing the fund status of related work projects.

Report of Project Financial Status, WPA Form 707.

—Use.

—Time of Preparation.

—Distribution.

—Extra Copies.

—Source Data.

—Preparation.

—Heading.

—Columnar.

FEDERAL WORKS AGENCY WPA Form 707 (Revised 11-16-36)		FEDERAL WORKS AGENCY WORK PROJECTS ADMINISTRATION			
PROJECT FINANCIAL STATUS REPORT					
State _____ Office _____ O. P. No. _____		Period from _____ to _____ W. P. No. _____			
FEDERAL FUNDS					
	701 Limitation (1)	Cumulative encumbrances (2)	Project ledger balance (3)	Pending charges as of _____ (4)	Net working balance (3) minus (4) (5)
Labor					
Nonlabor					
Total					
SPONSOR'S EXPENDITURES					
	Sponsor's pledge (6)	Sponsor's expenditures (7)	Unexpended balance (8)	¹ Encumbrances against special cash deposits included in sponsor's expenditures, \$ _____	
Labor					
Nonlabor				Unencumbered balance of cash deposits, \$ _____	
Total					
Last documents posted to Project Ledger, WPA Form 704:					
Pay roll No. _____		Amount, \$ _____		Requisition (A-6) No. _____	
WPA Form 744 _____		WPA Form 745* _____		WPA Form 746 _____	
Remarks:					
Prepared by: _____ Date _____					
(Accounting Section)					
(Property Accounting Section)					

*Indicate the number of the last WPA Form 740 included on WPA Form 744.

Information for the preparation of WPA Form 707 shall be taken from the *Project Ledger*, WPA Form 704, and the *Sponsor's Ledger*, WPA Form 704a.

Preparation shall be as follows:

Heading.—Enter the name of the State, work project number, official project number, and period covered by the report. Where the period covered by the report differs from the pay roll period ending, the pay roll period ending date shall also be indicated on the form.

Column 1.—Enter the cumulative total of limitations established by the *Statement of Project Estimate Detail*, WPA Form 701, segregated as to "Labor," "Nonlabor," and "Total."

Column 2.—Enter the cumulative encumbrances segregated as to "Labor," "Nonlabor," and "Total."

Column 3.—Enter the limitation balance obtained by subtracting the entries in column 2 from entries in column 1.

Column 4.—This column will be filled in on the project copy by the Property Accounting Section from information shown on the *Project Nonlabor Control*, WPA Form 769, and shall indicate the charges against project funds which have been entered in the warehouse records, but have not yet been reflected on the project ledgers; e.g., estimated warehouse operating charges, unbilled charges for purchase or rental of property or equipment from the supply fund warehouse.

Column 5.—Enter the net working balance obtained by subtracting column 4 from column 3.

Column 6.—Enter the amount of the sponsor's pledge as shown on WPA Form 701.

Column 7.—Enter the amount of actual expenditures made by the sponsor (not including unexpended cash in the special deposit fund).

Column 8.—Entries in this column shall be derived by subtracting entries in column 5 from entries in column 4.

— —Footing
Entries.

Enter the total encumbrances charged against sponsor's special cash deposits, if any, and the unencumbered balance of sponsor's cash deposits in the spaces provided.

For the information of the Property Accounting Section, the numbers of the last nonlabor documents posted to the *Project Ledger*, WPA Form 704, shall be inserted in the spaces provided.

Spaces are also provided for the number and amount of the last pay roll entered on the project ledger and the number of the last WPA Form 740 included on WPA Form 744.

Where it is desired to show information concerning hours or man-months, the space provided for "Remarks" shall be used.

— 6-Weeks'
Warning.

When a project is approaching the exhaustion of project authorization for labor, the form shall be stamped in color as follows:

WARNING

The available balance of project authorization for labor is sufficient for not more than 6 weeks' operation at the present rate of usage. In the event operations cannot be completed within the balance shown on this report, a supplemental project authorization should be secured.

—Permissible
Use of Special
Form for
Warning.

If desired, States may reproduce WPA Form 707 on colored paper with the appropriate warning appearing thereon in lieu of stamping the regular form.

—In Case of
Consolidated
Projects.

Where projects have been consolidated, the report shall include the total estimates as well as the total encumbrances of the projects which have been consolidated. The first consolidated report prepared shall bear a notation in the "Remarks" space that it is a consolidated report, together with a listing of the work projects included in the consolidation.

—Signature.

WPA Form 707 shall be signed by an authorized representative of the Division of Finance on the line provided in the lower portion of the form.

—Printing.

WPA Form 707 will be printed in Washington for distribution to each State Administration.

—Summary
Reports to
the Central
Office.

Reports to accompany applications for supplementary, continuing, and superseding projects shall be submitted with the Project Proposal on *Project Financial Status Report*, WPA Form 707, on an official project basis, combining the totals of all work projects within the State and using the official project limitation and total sponsor's pledges as expressed in WPA Form 763 for "limitations" in column 1 and "pledges" in column 6.

Other reports may be required for specialized activities, in accordance with pertinent procedural releases.

PART VII. TRIAL BALANCES OF LEDGERS AND ACCOUNT VERIFICATION

Trial balances shall be prepared at the end of each month for the purpose of reconciling project ledger and general ledger accounts with each other and with the Treasury State Accounts Office records.

Trial
Balances.
—Purposes.

The following trial balances shall be prepared:

—List of
Five Trial
Balances.

<i>Title</i>	<i>Reconciled with—</i>
<i>Project Ledger, WPA Form 704</i>	General ledgers and Treasury reports
<i>Sponsor's Ledger, WPA Form 704a</i>	General ledgers
<i>Sponsor's Ledger, WPA Form 704a</i> (cash deposits only)	General ledgers and Treasury reports
<i>Administrative Expense Ledger,</i> WPA Form 705	General ledgers and Treasury reports
General Ledgers (Group I through V)	Subsidiary ledgers and Treasury reports

Trial Balance of General Ledger Accounts (Group I Through V)

At the end of each month a trial balance of the general ledger accounts shall be taken. This trial balance is to be prepared in duplicate on accountant's work sheets.

General Ledger
Trial Balance.

The cumulative debit or credit totals or the debit or credit balance of both labor and nonlabor classifications shall be entered on the work sheet. The columns shall be footed, after which a representative of the Division of Finance shall take the trial balances to the Treasury State Accounts Office and shall check the amounts shown in the WPA records against the amounts shown on the records of the Treasury State Accounts Office.

—Preparation
of Work Sheets.

In the event a discrepancy is found due to an error on the part of the Treasury State Accounts Office and its formal reports have not been submitted to Washington, the Treasury State Accounts Office should be requested to correct the error, in which case the discrepancy shall not be shown on the trial balance.

—Request
To Correct
Treasury
Error.

In the event a discrepancy is found due to a WPA error, or due to a Treasury State Accounts error discovered after the Treasury reports have been submitted, the adjustment shall be shown on the work sheet. The revised trial balance amount, determined by adding in the adjustments, shall be entered. The signed copy of the penciled trial balance shall be given to the Treasury State Accounts Office.

—Adjusting
WPA Error.

Journal Voucher, Standard Form 1017-G, shall be executed to enter the adjustments in the WPA general ledgers to effect agreement with the Treasury records. The error shall be located during the ensuing month. Upon location of the error, the necessary correcting journal entry shall be made during the month in which it is discovered. Copies shall not be typed and shall not be sent to Washington or Regional offices; however, the central office shall be advised in accordance with the instructions contained on page 4.5.062.

—Use of
Standard
Form 1017-G
To Effect
Adjustment.

Trial Balance of PROJECT LEDGER, WPA Form 704

- Project Ledger Trial Balance.** A trial balance of all work project ledgers shall be taken as of the close of business each month, embracing all projects and showing the amount of expenditures for labor, encumbrances and expenditures for nonlabor, and the nonlabor unliquidated encumbrances as reflected on WPA Form 704. At the close of each quarter—March 31, June 30, September 30, and December 31—official project subtotals shall be developed and a copy shall be furnished the Treasury State Accounts Office.
- Projects To Be Included.** Active projects shall be listed in detail. Quarterly they shall be subtotaled by official project. Projects shall be considered active when physical operations are in progress or when financial encumbrances remain unliquidated on the accounts for any of the work projects comprising the official project.
- Projects Not To Be Included.** When physical operations have been discontinued, all financial obligations liquidated, and projects have been reported closed to the Treasury State Accounts Office, they need not be listed each quarter but may be reported by listing the former (previous quarter's) total of closed projects by major program classification, detailing each project closed and reopened during the current quarter and computing the current total of closed projects.
- Grouping of Projects.** In taking the trial balance, projects shall be grouped and totaled by major program classification, the total of which must agree with comparable transactions in the Major Program Classification (Group I) Ledger Accounts of the general ledger.
- Handling Suspense Account.** The Suspense Account, designed to accommodate posting of pay roll reserves, matured pay rolls, payrolls transmitted to the Treasury State Accounts Office, supply fund transactions, and advance textile encumbrances, shall be included in the trial balance, and when so included will show unliquidated encumbrances for labor in the amount of the pay roll reserve and encumbrance for matured pay rolls, which amounts will be added to the total of pay rolls paid for the project accounts to show the total pay roll encumbrances. The account will also show a negative amount for pay rolls transmitted and supply fund and textile encumbrances equaling the amounts posted to the project ledgers, which have not been entered by the Treasury State Accounts Office on Treasury Form B-12 or B-15b, and when taken together with the other project accounts will cause the total to equal the figure in the general ledger accounts and the Treasury records.
- Adjustment Account.** When adjustments either in total or in objective classifications were made in the general ledger accounts to align WPA records with those of the Treasury State Accounts Office at the time the WPA ledgers were installed, the amounts shall be entered in adjustment accounts carried in the subsidiary project ledger under each major program classification. The adjustment accounts shall be included in the project ledger trial balance in order to balance the subsidiary with the general ledgers.
- Time of Submission.** Copies of the trial balance shall be furnished to the Treasury State Accounts Office within 15 days after the close of each quarter.
- Transcript Cards for Preparation of Statistical Reports.** Simultaneously with the preparation of trial balances of project ledgers, transcript cards shall be produced to show the cumulative total of transactions through each month.
- Transcript cards may show WPA figures on the face and sponsors' figures on the reverse side.

Transcript cards shall show the operating designation and either the location symbol and type of work symbol or the line number of WPA Forms 157 and 158 to which the totals will be carried when these reports are prepared each quarter. The cards may be one-time cards, in which case the identifying information shall be shown on the line of posting, or they may be used on successive months with this information being shown in the heading.

Operating designations shall be shown on *Project Ledger*, WPA Form 704, and on *Sponsor's Ledger*, WPA Form 704a.

Suspense Account and Supply Fund Ledgers.—After completion of the monthly trial balance, including closed projects and total and active projects in detail by major program classification, the total thereof shall be brought into line with the totals of the General Ledger Accounts by preparation of a "Summary Statement Combining Project Ledger Trial Balance Suspense Account and Supply Fund."

—Suspense
Account and
Supply Fund
Ledgers.

A sample of this statement follows:

— —Sample
Form.

SUMMARY STATEMENT
Combining
PROJECT LEDGER TRIAL BALANCE
SUSPENSE ACCOUNT AND
SUPPLY FUND

Major Program Class _____

Item (1)	Encumbrances		Expenditures		Unliquidated encumbrances	
	Labor	Nonlabor	Labor	Nonlabor	Labor	Nonlabor
	Dr. (2)	Dr. (3)	Cr. (4)	Cr. (5)	Cr. (6)	Cr. (7)
1. Project accounts (704)-----	\$4,000	\$3,000	\$4,000	\$1,500		\$1,500
2. Suspense account—columns 2 and 7-----	1,500				\$1,500	
3. Suspense account—columns 3 and 4-----	400 Cr.		400 Dr.			
4. Suspense account—columns 5 and 6-----		1,400 Cr.		1,400 Dr.		
5. Supply fund (Major Program Class 100 only) ..	3,000	2,500	2,000	2,000	1,000	500
6. Total-----	8,100	4,100	5,600	2,100	2,500	2,000

The entries in line 1 represent the totals of the project ledger trial balance for active and closed projects.

On line 2 the entries from the Project Ledger Suspense Account (see page 4.5.043) for the labor reserve and matured pay rolls have been taken into the "Labor Encumbrances" and "Unliquidated Encumbrance—Labor" columns.

On lines 3 and 4 the entries from the Suspense Account, which have been treated as simultaneous encumbrances and liquidations, have been taken into the appropriate objective classification columns.

On line 5 the totals for the Supply Fund Accounts, taken from the Group II Ledger, have been included. While only one supply fund appropriation has been included in the sample, it will be necessary to include all supply fund appropriations.

On line 6 the columns have been totaled; the resulting figures should be in agreement with the major program classification figures of the Group I Ledger for all acts combined.

Trial Balance of SPONSOR'S LEDGER, WPA Form 704a

A trial balance of *Sponsor's Ledger*, WPA Form 704a, shall be taken as of the close of business each month. It shall be prepared by major program classification, but no distinction need be made for different years. This trial balance shall group work projects by official projects and totals by major program classification. Work and official project numbers shall be shown as well as the total of sponsor's liquidations segregated as to labor and nonlabor. When there is more than one work project under an official project, all work projects shall be shown and totaled by official project. Sponsor's cash deposits accounts shall be shown on a separate trial balance.

Sponsor's
Ledger Trial
Balance.
—Project
Grouping.

Closed projects shall be reported by listing the former (previous month's) total of inactive projects and calculating a new total in the same manner as provided for *Project Ledger*, WPA Form 704 (see page 4.5.054).

—Handling
Closed
Project.

The trial balance of the *Sponsor's Ledger*, WPA Form 704a, shall be proven against the related general ledger accounts each month.

—Verification.

A copy of the trial balance of projects with sponsors' cash deposits shall be furnished to the Treasury State Accounts Office within 15 days after the close of business each month. The section of the trial balance not containing sponsors' cash deposits shall not be furnished to the Treasury State Accounts Office.

—Time of
Submission.

Transcript Cards shall be prepared when taking the trial balance of the sponsors' ledger in the same manner as provided in connection with WPA Form 704.

Transcript
Cards.

Trial Balance of ADMINISTRATIVE EXPENSE LEDGER, WPA Form 705

Administrative
Expense Ledger
Trial Balance.

A trial balance of the *Administrative Expense Ledger*, WPA Form 705, shall be taken as of the close of business each month showing the program classification, the cumulative total of transactions, and the current balances of each account scheduled by expenditure or appropriation symbol. Where only one account has been maintained, no submission of a trial balance form is necessary. The totals of the trial balance shall be in agreement with the respective general ledger accounts. The trial balance shall be prepared and routed in accordance with instructions for the trial balance of *Project Ledger*, WPA Form 704.

Preparation and Use of the Abstract of Unliquidated Encumbrances

In addition to a continuous audit of the unliquidated encumbrance document file against the unliquidated encumbrance amounts as derived on the *Project Ledger*, WPA Form 704, an abstract of unliquidated encumbrances shall be prepared quarterly, detailing all unliquidated encumbrances.

Quarterly
Abstract of
Unliquidated
Encumbrances.

The listing shall be prepared by expenditure or appropriation symbol, certain complete symbols being listed each month, all symbols being covered once each quarter. An advance schedule of preparation shall be developed and filed with the Treasury State Accounts Office and shall be adhered to each month. The unliquidated balance of each open encumbrance shall be listed and totals shall be shown by work and official project number and expenditure or appropriation symbol. To reconcile with WPA Form 704, unliquidated encumbrances for the same work project shown on the abstract for separate symbols shall be taken into consideration. To prepare the abstract, an inventory of the document file shall be made, referring to either the documents or WPA Form 761, as the case may be. Unliquidated pay roll encumbrances shall also be shown on the abstract. A copy of the abstract shall be furnished the Treasury State Accounts Office.

—Groupings,
Preparation,
and
Submission.

The following columns shall be shown:

—Use of
Columns.

Column 1.—Encumbrance number.

Column 2.—Date of encumbrance.

Column 3.—Work project number.

Column 4.—Official project number.

Column 5.—Amount of unliquidated balance of encumbrance (labor and nonlabor).

Verification of Subsidiary Ledger Accounts With General Ledger Accounts
and Treasury Records

Verification
of Subsidiary
and General
Ledger
Accounts.

An exact agreement in the cumulative and current totals of transactions by objective classification and amount of balances shall exist between the subsidiary ledgers and the general ledgers of the Work Projects Administration. The document files and WPA Form 761 shall support and be in agreement with the *Project Ledger*, WPA Form 704, and *Administrative Expense Register*, WPA Form 705. The project ledgers shall be in agreement with the general ledgers in total as well as by major program classification and objective classification. This agreement shall be proved on an overall basis without reference to fiscal years.

Verification
of WPA With
Treasury
Records.

The general ledgers of the Work Projects Administration shall be in agreement with the records of the Treasury State Accounts Office by appropriation or expenditure symbols, major program classification, and objective classification. The project ledgers of the Work Projects Administration shall be in agreement with the project limitation records of the Treasury State Accounts Office with respect to expenditures in total. The agreement enumerated above shall be proved and exhibited by showing proper reconciliations at the foot of all trial balances. When reconciling the project ledgers with the Treasury project limitation account, Treasury Form B-11 shall be compared with the trial balance of the project ledgers and the status of agreement indicated on the trial balance.

PART VIII. FINANCIAL REPORTS

The report forms listed below are designed for use by State Work Projects Administrations in reporting the detail of financial transactions and status of funds by program classification or expenditure symbol. Reference to pertinent sections of this chapter is shown in parentheses following the title of each form.

Financial
Transaction
and Status of
Fund Reports.

- WPA Form 717 *Statement of Administrative Budgetary Account Status* (pages 4.5.073-4.5.074) -- Forms.
- WPA Form 724 *Report of Fund Status and Financial Transactions* (pages 4.5.062-4.5.066)
- WPA Form 724 *Report of Fund Status and Financial Transactions* adapted for reporting status of sponsor's special deposits (page 4.5.075)
- WPA Form 724a *Statement of Financial Transactions and Fund Status—Supply Fund* (pages 4.5.067-4.5.070)
- WPA Form 724c *State Program Budget* (pages 4.5.071-4.5.072)
- WPA Form 728 *Consolidated Report of Admissions and Sponsors' Transactions* (pages 4.5.076-4.5.078)

Reports shall be prepared by the Division of Finance in each State office of the Work Projects Administration from information produced by the general ledgers and administrative expense ledgers. Posting of all basic records used in the preparation of financial reports shall be completed prior to preparation of the reports and shall reflect all transactions and all accrued obligations of the Federal Government as of the close of the period being reported.

— Source.

WPA Form 724 shall be prepared:

1. *Monthly*.—To report the current act for each major program classification reflecting information on a current and cumulative basis.

—Purpose and
Time of Sub-
mission

To report all acts combined for each major program classification reflecting information on a cumulative basis only.

— —WPA
Form 724

To report all minor program classifications and expenditure symbols in the current act on a current and cumulative basis.

2. *Quarterly*.—To report all minor program classifications and/or appropriation or expenditure symbols in all acts, including acts expired for expenditure purposes on a cumulative basis only.

Quarterly reports shall be submitted as of March 31, June 30, September 30, and December 31. The portion of the report (on a quarterly basis) normally used for reporting figures for the current month shall be left blank.

WPA Forms 717 shall be prepared monthly for the current act only, for the major and each minor program classification, reflecting information on a current and cumulative basis. WPA Form 717 shall be prepared *quarterly* for all appropriations or expenditure symbols without segregation by minor program classification symbols on a cumulative basis.

— — WPA
Form 717

WPA Forms 724a shall be prepared monthly for each symbol. WPA Form 724c shall be prepared monthly for the State program budget for the current act. WPA Form 728 shall be prepared monthly by projects consolidating all acts. The 1939 act figures included on WPA Form 728 for the music project shall consist only of the receipts through August 31, 1939. Upon final liquidation of the Federal Project No. 1 activities, this report shall be discontinued. The final report shall be marked.

— —WPA Forms
724a, 724c,
and 728

—Care in Preparation.

The reports are designed for assembly for photographing. It is, therefore, important that the State Divisions of Finance exercise extreme care in preparation to insure that all reports submitted are typed in exact alignment with the guide lines both in the headings and the columnar tabulations. *A new photographic clear print silk typewriter ribbon shall be used each month.* All reports, except WPA Forms 724 reporting minor program classifications by appropriation or expenditure symbol, shall be typed with Royal typewriter large elite LTN type. WPA Forms 724 reporting minor program classifications by appropriation or expenditure symbol may be typed on any available typewriter, thereby relieving the pressure of work on the typewriter equipped with special type.

—Developing Current Month Figures.

In developing figures for the current month, cumulative transactions shown in the respective accounts at the end of the previous month shall be subtracted from the cumulative transactions shown at the end of the month being reported.

—Recording Credits and Debits.

Debit totals in normal credit balance columns, credit totals in normal debit balance columns, or overdrafts in transaction columns shall be indicated by the symbol "CR" at the right of the figure. *Red typewriter ribbons shall not be used.*

—Check Sheet.

A check sheet devised to determine the accuracy of amounts reported and the agreement of related figures reported for corresponding program classification totals on the various reports follows (see page 4.5.061). It shall be the responsibility of the State Director of Finance to ascertain that the figures on all financial status reports are checked according to the information contained on the check sheet.

—Copies.

Reports shall be prepared in an original and one or more copies as indicated on the following pages. The original of each report shall be submitted to the Washington central office.

—Mailing Instructions.

Reports shall be mailed between pieces of cardboard substantial enough to prevent folding through postal department handling. The preparation and mailing of the reports shall be timed to reach their destination in accordance with the following schedule, using air-mail facilities when necessary in mailing reports covering the current act:

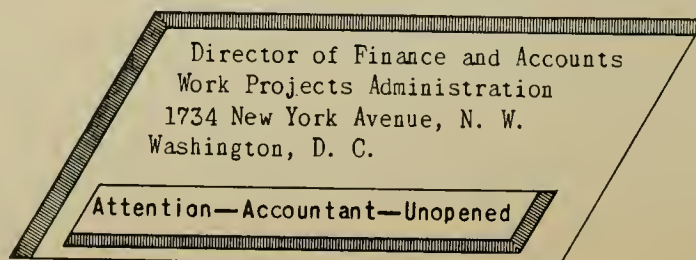
1. Reports due in the Washington central office on the 10th calendar day of the month succeeding the period being reported:

All reports except WPA Form 724 reporting minor program classifications by appropriation or expenditure symbol.

2. All other reports shall be due in the Washington central office on the 15th calendar day of the month succeeding the period being reported.

—Washington Central Office Mailing.

Reports mailed to the Washington central office shall be addressed to the Director of Finance and Accounts and marked for "Attention—Accountant—Unopened." A rubber stamp prepared in accordance with the following outline shall be procured for this purpose and shall be used to imprint the address on packages or franked labels.



KEY CHART FOR CHECKING FINANCIAL REPORTS
(Revised to conform with forms revised as of 8/1/39)

WPA Form No.	Line No.	References to lines and columns of Financial Report Forms which reflect corresponding figures for corresponding program classifications			
		WPA Form No.—			
		724	724a	724c	717
724	1			11	16
	2			2	2
	3			5	17 - 2 or 5 + 8 + 11 + 14
	4	2 + 3		8	17
	5	1 - 4			18
	8	6 + 7			
	9		9 or 17	23	42
	10	14 + 17	6 (col. 3)	14	28
	11	15 + 18	7 (col. 3)	17	43 - 28 or 31 + 34 + 37 + 40
	12	10 + 11 or 16 + 19	8 (col. 3)	20	43
	13	9 - 12	10 or 11		44
	14				53
	15				54
	16	14 + 15			55
	17	10 - 14			56
	18	11 - 15			57
	19	17 + 18 or 12 - 16			58
724a	6 (cols. 1 and 2)		2 + 4		
	6 (col. 3)	10	2 + 4		
	7 (cols. 1 and 2)		1 + 3 + 5		
	7 (col. 3)	11	1 + 3 + 5		
	8 (cols. 1 and 2)		6 + 7		
	8 (col. 3)	12	6 + 7		
	9	9	17		
	10	13	9 - 8 or 11		
	11	13	10		
	13		36 or 40		
	16		11 through 15		
	17	9	9		
	24		17 through 23		
	31		26 through 30		
	35		32 through 34		
	36		13 or 40		
	40		37 through 39 or 36 or 13		
724c	2	2		1 - 2	
	3				
	5	3		4 - 5	
	6			1 + 4	
	7			2 + 5	
	8	4		7 - 8 or 3 + 6	
	9			1 + 4 or 7	
	10				
	11	1		10 - 11	
	12				
	14	10		13 - 14	
	15			16 - 17	
	17	11		13 + 16	
	18			14 + 17	
	19			19 - 20 or 15 + 18	
	20	12		13 + 16 or 19	
	21				
	22				
	23	9			
717	2	2			
	3				1 - 2
	6				4 - 5
	9				7 - 8
	12				10 - 11
	14				19 through 26
	15				13 - 14
	16	1			1 + 4 + 7 + 10 + 13
	17	4			17 - 2 or 2 + 5 + 8 + 11 + 14
	18	5			16 - 17 or 3 + 6 + 9 + 12 + 15
	28	10			53 + 56
	29				27 - 28
	32				30 - 31
	35				33 - 34
	38				36 - 37
	40				45 through 52
	41				39 - 40
	42	9			27 + 30 + 33 + 36 + 39
	43	12			55 + 58 or 28 + 31 + 34 + 37 + 40
	44	13			42 - 43 or 29 + 32 + 35 + 41
	53	14			28 - 56
	54	15			31 + 34 + 37 + 40 - 57
	55	16			53 + 54 or 43 - 58
	56	17			28 - 53
	57	18			31 + 34 + 37 + 40 - 54
	58	19			56 + 57 or 43 - 55

—Certification on Separate Letterhead. Individual reports shall not be signed. A letter of transmittal listing the reports being mailed, and, in addition, a certification on a separate *letterhead* in accordance with one of the pertinent forms prescribed below shall accompany each group of reports mailed to the Washington central office.

—Two Forms of Certification. Two forms of certification are prescribed; one to be used when the WPA and Treasury records are in exact agreement, and the other when it is necessary to adjust the WPA books to effect agreement with the Treasury report. When the latter form of certification is used, a statement of differences shall be attached, and, following submission of the reports when final adjustments are effected, the Washington central office shall be advised by letter, citing all facts pertinent to each adjustment; e.g., (1) nature of error, (2) office at fault, (3) method of effecting correction, and (4) steps taken to prevent recurrence.

— —When WPA and Treasury Records Are in Agreement. Certificate to be used when the WPA and Treasury records are in agreement:
Date _____

This is to certify that the individual trial balance figures of the general ledger for the period ending _____ have been compared with the Treasury report forms SF-4 and SF-5 for the corresponding period and are in exact agreement.

Signed _____
(Director of Finance)

— —When WPA and Treasury Records Are Not in Agreement. Certificate to be used when WPA and Treasury records are not in agreement and WPA books have been adjusted accordingly:
Date _____

This is to certify that the individual trial balance figures of the general ledger for the period ending _____ have been compared with the Treasury report forms SF-4 and SF-5 for the corresponding period and differences existed. The WPA books have been adjusted to effect agreement with the Treasury report. A statement of the differences is herewith attached.

Signed _____
(Director of Finance)

— — —Where Other States Are Included. When the financial status reports include transactions, the accounts for which are maintained by an Accountant-in-Charge in a State other than the reporting State, an asterisk shall be inserted after the last word of the certificate and the following statement shall be typed below the signature on the certificate.

"*The financial status reports include transactions, the accounts for which are maintained by the Accountant-in-Charge in the following State(s):

State P. C. Authorization Encumbrance Expend."

Preparation of REPORT OF FUND STATUS AND FINANCIAL TRANSACTIONS, WPA Form 724

Report of Fund Status and Financial Transaction, WPA Form 724. WPA Form 724 is designed for use by the State Work Projects Administrations in reporting the financial transactions and status of funds for major program classifications and for minor program classifications by appropriation or expenditure symbols.

—Reporting Period and Coverage. Reports shall be prepared monthly for each major program classification. Reports shall be prepared monthly for minor program classifications and/or expenditure symbols in the current act and on a current and cumulative basis. Reports for minor program classifications and appropriation or expenditure symbols for prior acts, including acts expired for expenditure purposes, shall

including acts expired for expenditure purposes, shall be prepared quarterly as of March 31, June 30, September 30, and December 31, and in addition thereto as of April 30 and May 31, on a cumulative basis only.

Reports by minor program classifications in the 800 series shall not be prepared for the current act but shall be prepared quarterly for each prior act.

Separate reports shall be prepared as follows:

1. Major Program Classifications.

- (a) Each major program classification, except Major Program Classification 000 (400 and 500 being combined).
- (b) Program Classification 100, 150, and 200 combined.

— By Major Program Classification.

(c) Program Classification 100 through 500 combined.

(d) Program Classification 100 through 500 plus 800 and 900 combined (all WPA program classifications).

2. Minor Program Classifications.— Minor program classifications by appropriation or expenditure symbol as outlined above.

— By Minor Program Classification.

Each amount reported on WPA Form 724 shall appear on, or be developed from, the trial balances and shall represent an amount in either the Major Program Classification (Group I) Ledger or the Expenditure Symbol (Group II) Ledger. WPA Form 724 shall be prepared in an original and one copy. The original of each report shall be submitted to the Washington central office, and the copy shall be retained by the State Division of Finance.

— Development From Trial Balances.

General instructions relating to preparation and checking of reports, time schedule for submitting reports, special typing requirements, and mailing process are contained on pages 4.5.059-4.5.062, and shall be strictly adhered to by the State Divisions of Finance.

General Instruction Reference.

The line preceding the word "Act" shall be filled in with the designation of the present Act; i.e., "Fiscal Year 1941," or, when reporting prior acts, by the appropriate designation, "1938" or "1939," etc.

The detail of items to be reported on WPA Form 724 by line

— Preparation.

WPA Form 724 Federal Works Agency (Revised 11-1-40)		REPORT OF FUND STATUS AND FINANCIAL TRANSACTIONS			
Program class _____ State _____					
Symbol _____ Act _____	Current month				
1. Authorizations					
Encumbrances					
2. Labor					
3. Nonlabor					
4. Total					
5. Unencumbered balance of authorizations					
Expenditures					
6. Labor					
7. Nonlabor					
8. Total					
Act	Cumulative through				
9. Authorizations					
Encumbrances					
10. Labor					
11. Nonlabor					
12. Total					
13. Unencumbered balance of authorizations					
Expenditures					
14. Labor					
15. Nonlabor					
16. Total					
Unliquidated Encumbrances					
17. Labor					
18. Nonlabor					
19. Total					
All acts combined	Cumulative through				
20. Authorizations					
Encumbrances					
21. Labor					
22. Nonlabor					
23. Total					
24. Unencumbered balance of authorizations					
Expenditures					
25. Labor					
26. Nonlabor					
27. Total					
Unliquidated Encumbrances					
28. Labor					
29. Nonlabor					
30. Total					
Footnotes					
31. (Analysis of line 17)—Reserve					
32. (Analysis of line 17)—Accrued pay rolls					
33. Certified defense projects—total					
34. War Department defense projects					
35. Navy Department defense projects					
36.					
37.					
38.					

* Includes nonlabor encumbrances against current act appropriations and adjustments against former act appropriations.

number and the titles and numbers of the ledger accounts from which the amounts shall be taken are as follows:

— —Current Act Current Month Report.	Current month Line description	Source (account)
	1. Authorizations	Authorizations Received (4) Debit balance
	Encumbrances	
	2. Labor	Encumbrances Incurred (9) Debit balance
	3. Nonlabor	Encumbrances Incurred (9) Debit balance
	4. Total	Encumbrances Incurred (9) Lines 2 plus 3
	5. Unencumbered balance of authorizations	Line 1 minus line 4
	Expenditures	
	6. Labor	Authorizations Expended (8) Credit balance
	7. Nonlabor	Authorizations Expended (8) Credit balance
	8. Total	Authorizations Expended (8) Lines 6 plus 7
— —Cumula- tive for Current Fiscal Year.	Cumulative	
	9-16. Authorizations, encumbrances, and expenditures	Same as lines 1 through 8 above except on a cumulative basis
	Unliquidated Encumbrances	
	17. Labor	Unliquidated Encumbrances (7) as of end of period being reported
	18. Nonlabor	Unliquidated Encumbrances (7) as of end of period being reported
	19. Total	Unliquidated Encumbrances (7) as of end of period being reported (lines 17 plus 18)
— —All Acts Combined— Cumulative.	20-30. The instructions relative to the cumulative figures for the current act are applicable to these lines except that the figures for all acts combined including the current act shall be herein reported.	
	31-32. The amount shown on these lines shall analyze the total shown on line 17 and must equal that amount.	
	31. The amount of the pay roll reserve.	
	32. The amount of encumbrance established at the end of the month to cover pay rolls for periods which have ended during the month but the pay rolls for which have not been recorded in the books of the Work Projects Administration as paid.	
	33-35. These lines shall be used when preparing the major program classification reports described on page 4.5.063, part I (b) through I (d). The amounts to be reported on these lines will be the nonlabor encumbrances on certified defense projects whether certified specifically or by blanket certification as shown by computation of the operating designation on the project ledger trial balances. These amounts will report encumbrances incurred against appropriations of the current act and encumbrance adjustments recorded on lines 3, 11, or 22.	
	33. The total nonlabor encumbrances on certified defense projects.	
	34. The nonlabor encumbrances on defense projects certified by the War Department.	
	35. The nonlabor encumbrances on defense projects certified by the Navy Department.	
	When reporting major program classifications and combinations thereof, all lines are used.	
	When reporting minor program classifications under the current act monthly, lines 1 through 19 are used.	
	When reporting minor program classifications under prior acts quarterly, lines 9 through 19 are used.	
—Reports on Federal Agency Projects.	Under provisions of the Emergency Relief Appropriation Acts, projects are prosecuted by other Federal agencies under three different sets of circumstances, each of which requires separate treatment in preparation of the reports of financial transactions and fund status to the central office of the Work Projects Administration as are provided for in the following subsections.	

Projects Prosecuted With Funds Provided Under Section 3 of the Emergency Relief Appropriation Act of 1938, Section 11 (a) of the Emergency Relief Appropriation Act of 1939, and Section 10 (a) of the Emergency Relief Appropriation Act, Fiscal Year 1941.—Reports of fund status and financial transactions for projects prosecuted by other Federal agencies, except the War Department, under section 3 of the Emergency Relief Appropriation Act of 1938, section 11 (a) of the Emergency Relief Appropriation Act of 1939, and section 10 (a) of the Emergency Relief Appropriation Act, Fiscal Year 1941, will be prepared and submitted hereafter by the Treasury State Accounts Offices through the Treasury Central Accounts Office to the Washington office of the Work Projects Administration. One copy of each such report will be furnished by the Treasury State Accounts Office to the Administrator of the State in which the work is done. Reports for projects prosecuted by the War Department under section 3 of the Emergency Relief Appropriation Act of 1938, section 11 (a) of the Emergency Relief Appropriation Act of 1939, and section 10 (a) of the Emergency Relief Appropriation Act, Fiscal Year 1941, shall be prepared in duplicate by the War Department and submitted through the Treasury Central Accounts Office to the Washington office of the Work Projects Administration. The Washington office of the Work Projects Administration will furnish one copy to the Administrator of the State in which the work is done. The State Work Projects Administrations shall not include reports on these projects in the regular reports, nor shall they submit copies of WPA Forms 724 for these projects to the Washington office.

— —From Funds Provided by Sec. 3 of 1938 Act, Sec. 11 (a) of 1939 Act, and Sec. 10 (a) of Fiscal Year 1941 Act.

Projects Prosecuted With Funds Transferred From WPA Appropriation.—The Treasury State Accounts Offices or War Department will furnish the WPA State Administrators with financial reports for projects, the funds for which have been transferred by the Work Projects Administration to other Federal agencies either as working funds or by authorizations, the appropriation or expenditure symbols of which carry "65" as the second and third digits. These reports, except where the accounting is accomplished in the District of Columbia Treasury Office, will be submitted to the Administrator of the State in which the work is done immediately after the close of business each month. Prior to closing the WPA books, these reports shall be treated as journal vouchers and shall be posted to the necessary related accounts in the Group I and Group II accounts of the general ledger, and will thus automatically be included in the State summary reports. Such reports for projects, the accounting for which is accomplished in the District of Columbia Treasury Office, shall be submitted in duplicate to the central office of the Work Projects Administration immediately upon the close of business each month, where they will be added to the reports submitted from the respective States in which the work was done. Copies of the Treasury report will be forwarded to the Administrators of such States.

— —From Funds Transferred From WPA Appropriation.

Projects Prosecuted Under Section 3 of the Emergency Relief Appropriation Act of 1938, Section 11 (a) of the Emergency Relief Appropriation Act of 1939, and Section 10 (a) of the Emergency Relief Appropriation Act, Fiscal Year 1941, Serviced by the Work Projects Administration.—Where the Work Projects Administration renders certain services, such as maintenance of project registers and preparation of pay rolls and requisitions for other Federal agencies operating projects authorized under the above-named sections of the 1938, 1939, and fiscal year 1941 acts, the WPA records shall be maintained in the regular manner prescribed for accounting functions. These projects shall be accounted for under the Major Program Classification "000" and the following minor program classifications.

— —From Funds Provided by Sec. 3 of 1938 Act, Sec. 11 (a) of 1939 Act, and Sec. 10 (a) of Fiscal Year 1941 Act, Serviced by WPA.

— — —Programs Served.	Program class		ERA act	Appropriation or expenditure limitation	Official project
	Major	Minor			
	000	001	All acts	All	U. S. Compensation Commission
		002	All acts	All	Bureau of Agricultural Economics
		003	All acts	All	Bureau of Home Economics
		004	All acts	All	Bureau of Labor Statistics
		005	All acts	All	National Park Service
		006	All acts	All	Public Works Administration, housing projects

— — —In-
clusion
in General
Ledgers.

These accounts shall be included in the trial balances of the various general ledgers, but are not included in any reports reflecting the WPA activities in the State.

Preparation of STATEMENT OF FINANCIAL TRANSACTIONS AND FUND STATUS—SUPPLY FUND, WPA Form 724a

WPA Form 724a is designed for use by the State Work Projects Administrations for supplementing WPA Form 724 in reporting the financial transactions and status of funds for each supply fund expenditure symbol. The form provides for reporting the detailed cumulative financial transactions and the transactions affecting the inventory owned by the supply fund, and is divided into the following separate reporting sections.

1. Statement of financial transactions and fund status—supply fund (cumulative through the end of the reporting month)
2. Assets and liabilities of the supply fund

Statement of Financial Transactions and Fund Status—Supply Fund, WPA Form 724a.

—Purpose.

—Reporting Sections.

FEDERAL WORKS AGENCY WPA Form 724-a (Revised 7/1/40)				SUPPLY FUND REPORT				State _____			
Symbol _____				Cumulative through _____							
Statement of financial transactions and fund status—supply fund				Encumbrances		Gross reimbursements		Net encumbrances			
				XXI	XXII	XXIII	XXIV	XXV	XXVI	XXVII	XXVIII
1. Inventory account: (Col. 2 to projects)											
(Col. 2 from projects)				XXI	XXII	XXIII	XXIV				
2. General service account—Labor											
3. Nonlabor											
4. Equipment rental (WPA owned)—Labor											
5. Nonlabor											
6. All other direct services—Labor											
7. Nonlabor											
8. Supply fund total—Labor											
9. Nonlabor											
10. Total supply fund transactions											
11. Authorizations											
12. Unencumbered balance of authorizations											
SUPPLEMENTAL DATA (A) RATES FOR REIMBURSEMENT OF THE GENERAL SERVICE AND IMPLEMENT SERVICE ACCOUNTS				Assets Dr.							
				13. Unencumbered authorizations							
				14. Unordered requisitions							
				15. Inventory							
				16. Project accounts receivable							
				17. Unreimbursed direct and general services (exclude equipment rental credit balances)							
				18.							
				19. Total							
				Liabilities Cr.							
				20. Authorizations received							
				21. Project accounts payable							
				22.							
				Undistributed credits accrued from—							
				23. Receipt of donated property							
				24. Property removals surveyed and surplus				Dr.			
				25. Equipment rental account							
				26.							
				27. Total							
				28. Supply fund limitation							
				Statement of movement of property and inventory status				Current month			
				29. On hand first of month							
				30. Acquired by purchase							
				31. Donated property received							
				32. Returns by transfer							
				33. Total to account for (29 through 32)							
				34. Withdrawals by transfer							
				35. Surveyed and surplus removals							
				36. Total disposals (34 and 35)							
				37. On hand end of month (33 minus 36)							
				Inventory analysis							
				38. Materials and supplies							
				39. Equipment							
				40. Implements							
				41. Total (38 through 40 and 15 and 37)							

Note.—Entries shall not be made on any untitled lines of the form, when reporting transactions under the current year's act.

3. Supply fund limitation

4. Statement of movement of property during the reporting month

5. Inventory analysis

—Reporting
Period and
Coverage.

WPA Form 724a shall be prepared each month for the current act supply fund expenditure symbol and for each prior act supply fund expenditure symbol until all funds pertaining thereto have been withdrawn and all property transferred to the subsequent act supply fund. See pages 4.5.070 and 4.5.102 for instructions relating to the preparation of a final report for prior act supply fund expenditure symbols. Each amount reported on WPA Form 724a shall represent either an amount in the Expenditure Symbol (Group II) Ledger Accounts or an amount in the Supply Fund (Group III) Ledger Accounts, or be developed from these figures.

—Routing.

WPA Form 724a shall be prepared in an original and one copy. The original of each report shall be mailed to the Washington central office, and the copy shall be retained by the State Division of Finance.

—General In-
stitution Ref-
erence.

General instructions relating to preparation and checking of reports, time schedule for submitting reports, special typing requirements, and mailing process are contained on pages 4.5.059-4.5.062.

—Preparation.

The detail of items to be reported on WPA Form 724a is as follows:

<i>Line No.</i>	<i>Detail</i>
1	The amount of encumbrances, reimbursements, and net unreimbursed encumbrances shown in their respective columns for the Inventory Accounts, including adjustments made during liquidation. In column 2 on the first subline show the reimbursements made to projects for property transferred to the Inventory Account and on the second subline show the reimbursements made to the supply fund for property transferred to projects.
2	Encumbrances, reimbursements, and unreimbursed balance for labor items incurred by the General Service Account, including all supply fund pay roll reserves.
3	Nonlabor encumbrances, reimbursements, and unreimbursed encumbrances for the General Service Account.
4	Labor encumbrances, reimbursements, and unreimbursed balances incurred for all Equipment Rental Accounts (cross out WPA-owned).
5	Nonlabor encumbrances, reimbursements, and unreimbursed balances incurred for the Equipment Rental Account 16.
6	Labor encumbrances, reimbursements, and unreimbursed encumbrances for all Direct Service Accounts, excepting the Equipment Rental Account 16.
7	Nonlabor encumbrances, reimbursements, and unreimbursed encumbrances for all Direct Service Accounts, excepting the Equipment Rental Account 16.
8	The total labor encumbrances for all Supply Fund Accounts, being the sum of entries on lines 2, 4, and 6.
9	The total nonlabor encumbrances for all Supply Fund Accounts, being the sum of entries on lines 1, 3, 5, and 7.
10	The total encumbrances, reimbursements, and the unreimbursed balance of encumbrances for the entire supply fund (line 8 plus line 9).
11	Show in column 3 only, the net authorizations (less rescissions) received.
12	Show in column 3 only, the unencumbered balance of authorizations (column 11 minus column 10).

Line No.	Detail	
	Assets	— —Asacts.
13	Show the unencumbered authorizations in the same amount as shown on line 12.	
14	The debit balance of the Unordered Requisition Account.	
15	The sum of the balances of the Inventory Accounts 11, 12, and 13.	
16	Show the balance of the Project Accounts Receivable (52) Inventory Items Only.	
17	Show the unreimbursed encumbrances for the Direct and General Service Accounts, exclusive of the Equipment Rental Accounts when those accounts show credit balances.	
18	Leave blank	
19	Show the total assets, the sum of lines 13 through 16.	
	Liabilities	— —Liabili- ties.
20	Show the authorizations received (see line 11).	
21	Show the balance of the Project Accounts Payable (53) Inventory Items Only.	
22	Leave blank.	
23	Show the gross credits accrued by the receipt of donated property (Donated Property Received Account 54).	
24	The debit balance of the Inventory Removals (Surveyed and Serviceable Surplus Property Removed, Account 55), exclusive of charges for depreciation or losses journalized to the Direct Service Account. This being a debit balance account, the amount must be subtracted in developing the total liabilities for line 27.	
25	When the Equipment Rental Accounts show reimbursements in excess of encumbrances, considering both labor and nonlabor classifications, the credit shall be shown on this line. Should encumbrances exceed reimbursements, the balance of these accounts shall be included on line 17.	
26	Leave blank.	
27	Show the total liabilities (lines 20 through 26).	
28	Show the supply fund limitation, using the over-all limitation and not the cash limitation.	
	Statement of Movement of Property and Inventory Status	— —Statement of Movement of Property and Inventory Status.
29	Show the property on hand at the beginning of the reporting month. This figure must be in agreement with line 37 of the previous month's report.	
30	Show the amount of property acquired by purchase during the current month.	
31	Show the value of "Donated Property Received" during the current month.	
32	Show the value of property taken into the Inventory Accounts by transfer from operating projects during the current month. Do not include any transfers from the other Supply Fund Accounts.	
33	Show the total property to be accounted for.	
34	Show the value of property transferred from the Inventory Accounts to projects during the current month. Do not include any transfers to other Supply Fund Accounts.	
35	Show the gross value of property removals, as surplus, by survey or by depreciation during the current month. This figure shall be taken from the debit side of Account 55.	
36	Show the total disposals.	

<i>Line No.</i>	<i>Detail</i>
37	Show the remaining property on hand at the end of the month. This amount must be in agreement with lines 15 and 40.
38-41	Show the analysis of the inventory on hand by type on the representative lines.

— —Supple-
mental Data.

Supplemental Data

A. Show the established rates for reimbursements of the General Service and Implement Service Accounts, segregated as indicated between the labor and nonlabor classifications and the general service and implement service activities showing totals in each case.

B. *Unliquidated Encumbrances*.—Show the unliquidated encumbrances, including the pay roll reserve, segregated as to labor and nonlabor classifications and including the total amount.

Note.—Do not make any entries on any blank lines when reporting transactions under the current act. When reporting transactions under prior acts, the value of property transferred to succeeding supply funds shall be shown on line 18, together with the appropriate caption. Such transfers shall also be reflected on line 34.

—Final Supply
Fund Report.

Final Supply Fund Report.—Ninety days after the close of each fiscal year and after the Supply Fund Accounts of the expiring fiscal year have been closed in the manner described on page 4.5.102, a final *Statement of Financial Transactions and Fund Status—Supply Fund*, WPA Form 724a, shall be prepared and submitted even though unliquidated encumbrances still operate against the expired supply fund expenditure symbol. This report shall be designated by placing the word "Final" under the title of the form. The report shall be cumulative for the fiscal year and shall report all transactions for the fiscal year in the manner that the monthly reports cover a month's transactions. The "Statement of Movement of Property and Inventory Status," will pick up with the property on hand at the first of the fiscal year on line 29. The caption "Current Month" in column 3 shall be crossed out. Preparation shall be as follows:

Lines 1 Through 12.—The gross transactions for the year shall be reported on these lines. The debit or credit balance, prior to the closing journal entries, shall be entered in column 3. The journal entry transferring the balances, which normally would affect the encumbrances in column 1, shall not be included in the amounts reported on these lines. If rescissions of funds have exceeded authorizations, the balance on line 11 will be in the red and shall be followed by a Dr. symbol.

Line 18.—Show in column 3 the amount of property transferred to the supply fund under the subsequent act.

Line 19.—Show in column 3 the total, which will be the same as line 18.

Line 20.—If authorization rescissions have exceeded fund authorizations, the amount shall be shown in column 3 on this line in red indicating a debit balance.

Line 25.—This line will be blank since the account has been closed.

Line 26.—Show here the net loss or gain by supply fund operation.

Lines 30 Through 36.—The information on these lines will be the accumulation throughout the year, and the balance stated on line 37 will be the balance on hand as of the end of the fiscal year.

Lines 38 Through 41.—These lines will be blank.

After submitting the "Final" Supply Fund Report, WPA Form 724a, as required above, it will not be necessary to continue the preparation and submission of further reports for acts of prior years.

A sample report follows.

— —Sample
Report.

FEDERAL WORKS AGENCY
WPA Form 724-A
(Revised 7/1/40)

SUPPLY FUND REPORT

- FINAL -

State XeniaSymbol 765004Cumulative through August 31, 1940

Statement of financial transactions and fund status—supply fund		Encumbrances		Gross reimbursements		Net encumbrances			
1. Inventory account: (Col. 2 to projects)		400	000 00	212	000 00	xxx	xxx	xxx	xxxx
(Col. 2 from projects)	xxx	xxx	xxxx	750	000 00		138	000 00	Dr.
2. General service account—Labor		100	000 00	95	000 00		5	000 00	
3. Nonlabor		45	000 00	41	000 00		4	000 00	
4. Equipment rental (WPA owned)—Labor		20	000 00	0	00		20	000 00	
5. Nonlabor		82	000 00	153	000 00		73	000 00	Dr.
6. All other direct services—Labor		45	000 00	29	500 00		15	500 00	
7. Nonlabor		60	000 00	57	500 00		2	500 00	
8. Supply fund total—Labor		165	000 00	124	500 00		40	500 00	
9. Nonlabor		567	000 00	771	500 00		204	500 00	
10. Total supply fund transactions		732	000 00	696	000 00		164	000 00	Dr.
11. Authorizations							164	000 00	Dr.
12. Unencumbered balance of authorizations									
SUPPLEMENTAL DATA (A) RATES FOR REIMBURSEMENT OF THE GENERAL SERVICE AND IMPLEMENT SERVICE ACCOUNTS		Assets				Dr.			
		13. Unencumbered authorizations				0			
		14. Unordered requisitions				0			
		15. Inventory				0			
		16. Project accounts receivable				0			
		17. Unreimbursed direct and general services (exclude equipment rental credit balances)				0			
	Labor	Nonlabor	Total	18. Property transferred to subsequent acts		322 000 00			
General service				19. Total		322 000 00			
Implement service				Liabilities		Cr.			
Total				20. Authorizations received		- 164 000 00 Dr.			
(B) UNLIQUIDATED ENCUMBRANCES				21. Project accounts payable					
				22. Undistributed credits accrued from—					
				23. Receipt of donated property		500 000 00			
				24. Property removals surveyed and surplus		40 000 00 Dr.			
				25. Equipment rental account					
				26. Net loss & gain S. F. Operation		25 000 00			
Labor	\$			27. Total		322 000 00			
Nonlabor	\$			28. Supply fund limitation		1 500 000 00			
Total	\$			Statement of movement of property and inventory status		EXPENSES			
				29. On hand first of month					
				30. Acquired by purchase		400 000 00			
				31. Donated property received		500 000 00			
				32. Returns by transfer		212 000 00			
				33. Total to account for (29 through 32)		1 112 000 00			
				34. Withdrawals by transfer		750 000 00			
				35. Surveyed and surplus removals		40 000 00			
				Transfer to subsequent year's fund		322 000 00			
				36. Total disposals (34 and 35)		1 112 000 00			
				37. On hand end of month (33 minus 36)		0 00			
				Inventory analysis					
				38. Materials and supplies					
				39. Equipment					
				40. Implements					
				41. Total (38 through 40 and 15 and 37)		0 00			

Note.—Entries shall not be made on any untitled lines of the form, when reporting transactions under the current year's act.

Added Jan. 2, 1941

Preparation of Report on STATE PROGRAM BUDGET, WPA Form 724c

WPA Form 724c is designed for use by the State Work Projects Administrations in reporting the monthly and cumulative financial transactions applicable to, and the available balances of, the State program budgets (Major Program Classifications 100, 150, and 200 combined).

State Program
Budget, WPA
Form 724c.

WPA Form 724c
FEDERAL WORKS AGENCY
(Revised 8-1-50)

Program class _____
Act _____

State _____

State program budget	Current month
Labor	
1. Budget	
2. Encumbrances	
3. Balance	
Nonlabor	
4. Budget	
5. Encumbrances	
6. Balance	
Total	
7. Budget	
8. Encumbrances	
9. Balance	
Authorizations	
10. Total budget received	
11. Authorizations received	
12. Unfunded balance of budget	
	Cumulative through
Labor	
13. Budget	
14. Encumbrances	
15. Balance	
Nonlabor	
16. Budget	
17. Encumbrances	
18. Balance	
Total	
19. Budget	
20. Encumbrances	
21. Balance	
Authorizations	
22. Total budget received	
23. Authorizations received	
24. Unfunded balance of budget	

Each amount reported on WPA Form 724c shall represent, or be developed from, a combination of balances of accounts in the Major Program Classification (Group I) Ledger, which appear on the trial balances. The form is divided into two sections, the upper portion applying to the current month and the lower portion applying to the cumulative period being reported.

WPA Form 724c shall be prepared in an original and one copy. The original shall be mailed to the Washington central office, and the copy shall be retained by the State Division of Finance.

General instructions relating to preparation and checking of reports, time schedule for submitting reports, special typing requirements, and mailing process are contained on pages 4.5.059-4.5.062.

The detail of items to be reported on WPA Form 724c by line number and title and numbers of the pertinent ledger accounts are as follows:

—Development
From Group I
Ledger.

—Routing.

—General
Instruction
Reference.

—Preparation.

— — Current
Month.

*Line description**Current month**Authorizations**Source*10—Total budget
received (A-2d)Unfunded Balance of Budget (1) Debit side
(same as line 7)11—Authorizations
received
(A-2, A-2a)

Authorizations Received (4) Debit balance

12—Unfunded Balance
of BudgetUnfunded Balance of Budget (line 10 minus
line 11)*Cumulative*

Lines 13 through 24

Same as above for lines 1 through 12 except
on a cumulative basis.— —Cumula-
tive.— —Textile
Budget Sus-
pense Account.

On the first line following line 24 type in the item column the words "Nonlabor Budget Suspense Account," and in the column for amount show the amount reserved for encumbrance of the *Voucher for Adjustments Between Appropriations and/or Funds*, Standard Form 1080, to be received to transfer funds to cover requests submitted for purchase of special equipment and supplies through the central supply fund.

On the second line following line 24 type in the item column the words "Federal Construction Budgets," and in the column for amount show the cumulative budgets granted for Federal Construction Projects Major Program Classification 200. Type on the third line under the word "budget" the word "Encumbrances," and in the amount column show the amount of encumbrances on Federal Construction Projects Major Program Classification 200. In the space at the bottom of the form under the word "Encumbrances" type the word "Balance," and under the figures in the amount column enter the balance of the Federal Construction Budget.

Revised Mar. 25, 1941

Preparation of STATEMENT OF ADMINISTRATIVE BUDGETARY ACCOUNT STATUS, WPA Form 717

WPA Form 717 shall be used by State Work Projects Administrations for reporting (1) the current and cumulative transactions applicable to fund authorizations, together with balances, and in addition the detail of cumulative administrative expenditures and unliquidated encumbrances; and (2) the monthly financial transactions applicable to the current budget, as outlined below.

Statement of Administrative Budgetary Account Status, WPA Form 717.

—Use.

The form shall be prepared in an original and one copy. The original of each report shall be mailed to the Washington central office and the copy retained by the State Division of Finance. General instructions relating to the preparation and checking of reports, time schedule for submitting reports, special typing requirements, and mailing process are contained on pages 4.5.059-4.5.062.

Reporting of Current and Cumulative Transactions Applicable to Fund Authorizations.—WPA Form 717, when used for reporting current and cumulative transactions applicable to fund authorizations, shall be prepared monthly for the current act for each Minor Program Classification within the 800 series and for Major Program Classification 800, and quarterly as of September 30, December 31, March 31, and June 30 on a cumulative basis only for accounts of prior acts by appropriation or expenditure symbol for Major Program Classification 800 without segregation by minor program classification symbols.

—Reporting Fund Authorizations.

The form is divided into two sections, the upper portion applying to the current month's transactions and the lower portion applying to the cumulative period through the date being reported. The objective classification of encumbrances is in accordance with General Accounting Office Bulletin No. 1, revised August 26, 1927, and with the separate accounts for which administrative expenditures are currently budgeted.

—Objective Classification Items.

The title of WPA Form 717 for this use shall be changed to "Statement of Administrative Fund Authorization Status." The caption "Budget" on lines 1, 4, 7, 10, 13, 16, 27, 30, 33, 36, 39, and 42 shall be interpreted to mean "Fund authorizations."

—Preparation.

WPA Form 717 (Replaces 7-1-30)	
Symbol _____	
Program class _____	
Account title _____	
Act _____	State _____
Statement of administrative budgetary account status	
Current month	
Personal services	
1. Budget	
2. Encumbrances	
3. Balance	
Travel	
4. Budget	
5. Encumbrances	
6. Balance	
Communication	
7. Budget	
8. Encumbrances	
9. Balance	
Printing and binding	
10. Budget	
11. Encumbrances	
12. Balance	
Other	
13. Budget	
14. Encumbrances	
15. Balance	
Total	
16. Budget	
17. Encumbrances	
18. Balance	
Analysis of other encumbrances	
19. Supplies and materials	
20. Transportation of things	
21. Heat, light, power, water, and electricity	
22. Rent of buildings	
23. Rent of equipment	
24. Repairs and alterations	
25. Special and miscellaneous	
26. Equipment	
Cumulative through	
Personal services	
27. Budget	
28. Encumbrances	
29. Balance	
Travel	
30. Budget	
31. Encumbrances	
32. Balance	
Communication	
33. Budget	
34. Encumbrances	
35. Balance	
Printing and binding	
36. Budget	
37. Encumbrances	
38. Balance	
Other	
39. Budget	
40. Encumbrances	
41. Balance	
Total	
42. Budget	
43. Encumbrances	
44. Balance	
Analysis of other encumbrances	
45. Supplies and materials	
46. Transportation of things	
47. Heat, light, power, water, and electricity	
48. Rent of buildings	
49. Rent of equipment	
50. Repairs and alterations	
51. Special and miscellaneous	
52. Equipment	
Expenditures	
53. Expenditures—labor	
54. Expenditures—other	
55. Expenditures—total	
Unliquidated encumbrances	
56. Unliquidated encumbrances—labor	
57. Unliquidated encumbrances—other	
58. Unliquidated encumbrances—total	

Preparation is as follows:

Lines 1, 4, 7, 10, 13, and 16.—Enter the net total of the authorizations received during the current month for each classification.

Lines 2, 5, 8, 11, 14, and 17.—Enter the net amount of encumbrances for the current month. These amounts shall be obtained from the subtotal for the current month as shown on the cumulative WPA Form 705.

Lines 3, 6, 9, 12, 15, and 18.—Enter the unencumbered balance of current month's authorizations (difference between authorizations and encumbrances).

Lines 19 Through 26.—Enter on these lines an analysis of the amount shown on line 14. Entries shall be obtained from the subtotal for the current month as shown on the cumulative WPA Form 705.

Lines 27, 30, 33, 36, 39, and 42.—Enter the amount of cumulative fund authorizations as shown on the cumulative WPA Form 705.

Lines 28, 31, 34, 37, 40, and 43.—Enter the cumulative net encumbrances as shown on the cumulative WPA Form 705.

Lines 29, 32, 35, 38, 41, and 44.—Enter the balance of fund authorization for each objective classification as shown on the cumulative WPA Form 705.

Lines 45 Through 52.—Enter on these lines an analysis of the amount shown on line 40. Entries shall be obtained from the respective columns on the cumulative WPA Form 705.

Lines 53 Through 55.—Enter the total expenditure amounts as shown on the cumulative WPA Form 705.

Lines 56 Through 58.—Enter the unliquidated encumbrances as shown on the cumulative WPA Form 705.

Note.—Totals reported for authorizations, encumbrances, expenditures, and unliquidated encumbrances shall agree with the respective general ledger accounts.

In reporting acts prior to the 1939 act, the figures to be reported as "Authorizations" under "Personal services," line 27; "Travel," line 30; "Communications," line 33; "Printing and binding," line 36; shall be the same as the encumbrances and the entire difference between the total administrative authorizations and encumbrances for the foregoing classifications shall be used as the authorization figure for "Other" on line 39. In reporting the 1939 and subsequent acts, active authorizations by the separate classifications should be submitted.

—Reporting
Current
Month's Budget
Transactions.

Reporting Monthly Financial Transactions Applicable to the Current Month's Budget.—WPA Form 717, when used for reporting the monthly financial transactions applicable to the current month's budget, shall be prepared for each Minor Program Classification within the 800 series for which budgets are issued.

—Preparation.

Preparation shall be as follows:

Lines 1, 4, 7, 10, 13, and 16.—Enter the amount of budget approved for the current month as shown on WPA Form 705.

Lines 2, 5, 8, 11, 14, and 17.—Enter the encumbrances as shown on the current month's WPA Form 705.

Lines 3, 6, 9, 12, 15, and 18.—Enter the balances of approved budget as shown on the current month's WPA Form 705.

Lines 19 Through 26.—Enter on these lines an analysis of the encumbrances on line 14. Entries shall be obtained from respective columns on the current month's WPA Form 705.

—Reporting
Adjustments to
Prior Months'
Encumbrances.

The caption "Cumulative through" in the column heading on the lower part of the form shall be lined out and in the blank space separating the upper and lower parts of the form, the title "Credit Adjustments From Prior Months' Encumbrances" shall be typed in.

Lines 28, 31, 34, 37, 40, and 43.—Enter the credit adjustments to prior months' encumbrances which are recorded during the current month by objective classification as shown on the cumulative WPA Form 705. The amounts shown on these lines, combined with the respective encumbrances against the current month's budget, shall agree with the amounts reported for the current month on the WPA Form 717 for fund authorizations (form prepared as detailed for authorizations).

Lines 45 Through 52.—Enter on these lines an analysis of the credit adjustments shown on line 40.

All remaining lines not heretofore specifically referred to shall be left blank.

**Preparation and Routing of Report of Sponsor's Special Deposits (Adaptation
of REPORT OF FUND STATUS AND FINANCIAL TRANSACTIONS, WPA Form 724)**

WPA Form 724 has been designated for reporting the financial transactions applicable to, and the status of, sponsor's special deposits, and for this purpose necessary adaptations shall be made.

Report of
Sponsor's
Special
Deposits.

The instructions for the preparation of WPA Form 724 set forth on pages 4.5.062-4.5.066 shall be followed, except that one report only shall be prepared for all program classifications and appropriations or expenditure symbols combined, reporting amounts taken from a summation of the amounts shown for each major program classification in the Sponsor's Expenditures (Group IV) Ledger.

—Source.

Reports shall be prepared in an original and one copy. The original shall be forwarded to the Washington central office, and the copy shall be retained by the State Divisions of Finance.

—Copies and
Routing.

General instructions relating to preparation and checking of reports, time schedule for submitting reports, special typing requirements, and mailing process are contained on pages 4.5.059-4.5.062 and shall be strictly adhered to by the State Divisions of Finance.

—General
Instruction
Reference.

Adaptation of WPA Form 724 shall be accomplished by changing the title of lines 1 and 9 of WPA Form 724 from "Authorizations" to "Deposits."

—Adaption
of WPA Form
724 for Use.

Preparation of CONSOLIDATED REPORT OF ADMISSIONS AND SPONSORS' TRANSACTIONS, WPA Form 728

Report of
Admissions
and Sponsors'
Transactions,
WPA Form 728.

—Purpose.

WPA Form 728 is designed for use by the State Work Projects Administrations in reporting the financial transactions and status of admission funds and sponsors' funds for each State-wide official project of Federal Project No. 1. This report shall cover admission and sponsors' funds under all acts combined and admission funds collected and retained by sponsors. WPA Form 728 shall be submitted for each project on a cumulative basis since the beginning of the project within each State. After all available balances reported on WPA Forms 728 are liquidated, a report marked "Final report" shall be prepared and routed in the usual manner and no further reports shall be submitted.

FEDERAL WORKS AGENCY WPA Form 728 (Revised 8-1-59)				Project State _____		Project State _____	
Current month:		Consolidated report of admissions and sponsors' transactions				Cumulative through	
A—ADMISSION FUNDS (COLLECTED PRIOR 7-1-39)							
			1. Gross collections				
			2. Transfers from other States				
			3. Total collections (1 plus 2)				
Deductions							
			4. Transfers to other States				
			5. Lessors' and other sharing accounts				
			6. Tax account				
			7. Total deductions (4 through 6)				
			8. Available for encumbrance (3 minus 7)				
Encumbrances							
			9. Labor				
			10. Advertising				
			11. Rentals				
			12. Travel and subsistence				
			13. Materials, supplies, and equipment				
			14. Other				
			15. Total encumbrances (9 through 14)				
			16. Unencumbered balance end of month (8 minus 15)				
B—ADMISSION FUNDS (COLLECTED SUBSEQUENT 6-30-39)							
			17. Total collections				
Deductions							
			18. Lessors' sharing account				
			19. Sponsors' account				
			20. Tax account				
			21. Advance sales account				
			22. Total deductions (18 through 21)				
			23. Balance covered to misc. receipts (17 minus 22)				
C—STATEMENT OF ASSETS AND LIABILITIES							
Assets							
			24. Unexpended deposits				
			25.				
			26. Total assets (24 plus 25)				
Liabilities							
			27. Lessors' and other shares payable				
			28. Taxes payable				
			29. Advance ticket sales				
			30. Unliquidated encumbrances				
			31. Unencumbered earned income (line 16)				
			32.				
			33. Total liabilities (27 through 32)				
D—SPONSORS' EXPENDITURES							
			34. Total expenditures—labor				
			35. Total expenditures—other				
			36. Total expenditures (34 plus 35)				
E—SPONSORS' SPECIAL DEPOSITS							
			37. Special cash deposits				
			38. Encumbrances				
			39. Unencumbered cash (37 minus 38)				

Each amount reported on WPA Form 728 shall represent an account, or combination of accounts, in the Sponsor's Expenditures (Group IV) Ledger or in the Admission Funds (Group V) Ledger. Cumulative figures shall be shown in the right-hand column of the report. —Source.

WPA Form 728 shall be prepared in an original and one copy. The original of each report shall be mailed to the Washington central office, and the copy shall be retained by the State Director of Finance. —Copies and Routing.

General instructions relating to preparation of reports, time schedule for submitting reports, special typing requirements, and mailing process are contained on pages 4.5.059-4.5.062. —General Instruction Reference.

The detail of items to be reported on WPA Form 728, by line number, is shown below. Lines 1 through 16 applying only to admission funds collected prior to July 1, 1939, shall be completed. Admission funds collected subsequent to June 30, 1939, and prior to September 1, 1939, for Federal Projects No. 1 other than theater shall be included with figures reported on lines 1 through 16 and the printed date (July 1, 1939) shown in the columnar heading shall be changed accordingly. Lines 17 through 23 applying only to admission funds collected subsequent to June 30, 1939, shall not be used. —Preparation.

Line No.	Detail	—Line Entries.
1	Gross collections (the amount shall include miscellaneous receipts and admissions, and lessor's percentage shares collected prior to July 1, 1939, for theater projects, and through August 31, 1939, for other Federal No. 1 Projects)	
2	Transfers from other States	
3	Total collections (line 1 plus line 2)	
4	Transfers to other States	
5	Lessors' and other sharing accounts (the total amount of payments to lessors and other sharing contractors, either in cash or by check)	
6	Tax account (the amount of receipts for payment of taxes)	
7	Total deductions (total of lines 4 through 6)	
8	Available for encumbrance (line 3 minus line 7)	
9 through 14	Encumbrances (a segregation of encumbrance by objective classification)	
15	Total encumbrances (total of lines 9 through 14)	
16	Unencumbered balance at end of month (line 8 minus line 15). If the amount reported as unencumbered balance includes any advance sales affecting admission funds collected prior to July 1, 1939, for theater projects and September 1, 1939, for other Federal Projects No. 1 which have not been liquidated, an asterisk shall be affixed to the amount reported on line 16 and a footnote shall be added on the lower portion of the form, indicating the amount involved.	
17 through 23	Leave blank	
24 through 26	Assets (cumulative column only)	
24	Unexpended deposits	
25	Total of any other assets	
26	Total assets (line 24 plus line 25)	
27 through 33	Liabilities (cumulative column only)	
27	Lessors' and other shares payable	
28	Taxes payable (the balance of taxes payable)	

<i>Line No.</i>	<i>Detail</i>
29	Advance ticket sales (the net balance of the advance ticket sales account)
30	Unliquidated encumbrances (the total amount of unliquidated commitments)
31	Unencumbered earned income (the figure appearing on line 16)
32	Total of any other liabilities
33	Total liabilities (total of lines 27 through 32)
34 through 36	Sponsor's expenditures
34	Total expenditures--labor (from <i>Sponsor's Ledger</i> , WPA Form 704a)
35	Total expenditures--other (from <i>Sponsor's Ledger</i> , WPA Form 704a)
36	Total expenditures (line 34 plus line 35)
37 through 39	Sponsor's special deposits
37	Special cash deposits
38	Encumbrances (encumbrances against the special deposit account)
39	Unencumbered cash (the amount of unencumbered sponsor's cash deposits from <i>Sponsor's Ledger</i> , WPA Form 704a, equals line 37 minus line 38)

PART IX. SPECIAL REQUIREMENTS FOR SUPPLY FUND ACCOUNTING

Supply fund limitations establishing the maximum assets, including donated property, which a State supply fund may acquire, and a cash limitation will be established for each State by the central office of the Work Projects Administration through the approval of *Application for State Supply Fund Limitation*, WPA Form 748.³ Funds will be authorized to the State under the supply fund symbol, upon request, within the approved supply fund cash limitation. Supply fund authorizations shall be considered a part of the funds included in the regular monthly budget.

Establishment
of Supply
Fund
Limitations.

Project Description Card, WPA Form 764, shall be used to initiate operations under the supply fund and shall show the limitations approved for each local warehouse. *Statement of Project Estimate Detail*, WPA Form 701, shall not be used for such purpose. *Official Project Limitation Control*, WPA Form 763, shall be prepared by the State office and the approved supply fund limitation shall be entered in lieu of the Presidential official project limitation. A memorandum of the cash limitation shall also be made. The limitations to local warehouses shown on WPA Forms 764 as issued shall be recorded on WPA Form 763.

Initiation of
Operations by
WPA Form 764.

Instructions for maintaining a system of accounts to control the financial status and the various transactions of each separate account of the supply fund are contained on pages 4.5.080-4.5.101. A general outline of this system of accounts known as the Supply Fund (Group III) Ledger Accounts of the general ledger and an outline of the organization of the Division of Finance in connection with the operation of warehouses under the supply fund is given in the following subsections.

Maintenance
of a System
of Accounts.

General Outline of Supply Fund Accounting System.—Accounts known as the Group III Ledger Accounts in the general ledger shall be maintained by each State Work Projects Administration to reflect in detail the separate transactions of the various operative phases of the supply fund and shall be in addition to the Group I and Group II Ledger Accounts wherein the supply fund transactions are reflected in total by major program classification and by expenditure symbol respectively.

Group III
Accounts of
the General
Ledger.

Fund transactions affecting the supply fund shall be currently entered on registers and summarized on journals for posting to the Group I and Group II Ledger Accounts in the manner heretofore prescribed for all financial transactions and, in addition, the following steps shall be taken to provide the posting media for the Group III Ledger Accounts.

Posting
of Fund
Transactions
Affecting
Supply Fund.

1. Miscellaneous financial transactions including *Purchase Order*, Treasury Forms A-7, affecting the supply fund expenditure symbol shall be entered on *Journal*, WPA Form 755.
2. *Encumbrance Register*, WPA Forms 757, shall be entered directly in the Group III Ledger Accounts.
3. All supply fund transactions involving property movement, including acquisition of property by purchase shall be summarized on *Inventory Journal*, WPA Form 756, from *Transfer Order and Receipt*, WPA Form 740, *Receiving Report*, WPA Form 741, approved *Report of Property Surveyed*, WPA Form 715, and *Property Transfer Authorization*, Procurement Division FL-12(SP), for surplus property removed from custody as result of execution of WPA Form 745.

—Summariza-
tion on
WPA Form 755.

—Property
Movement
Summarization
on WPA
Form 756.

The Supply Fund (Group III) Ledger Accounts are divided into four general classes and all registers and documents pertaining thereto shall indicate the class of account involved by use of the numeral designation; i.e., Inventory

Four Classes
of Supply
Fund Accounts.

³See appendix A, item 5-3.

Accounts—1, Direct Service Accounts—2, General Service Accounts—3, and Fund Accounts—4.

—Inventory Accounts.

The Inventory Accounts shall reflect the value of property on a purchase order basis segregated as to (1) materials and supplies, (2) equipment, and (3) implements, owned by the Property Section of the supply fund.

—Direct Service Accounts.

The Direct Service Accounts shall reflect separately for each authorized direct service activity within the supply fund, the detailed transactions and financial status with nonlabor items on an encumbrance basis and labor items on an expended basis. The various types of direct service activities which may be operated under the supply fund are outlined elsewhere.⁴

—General Service Accounts.

The General Service Accounts shall reflect the current and cumulative expenses, on an encumbrance basis, necessary for performing the functions prescribed in connection with the operation of warehouses and the supply fund, except those expenses incurred in connection with the direct service activities.

—Fund Accounts.

The Fund Accounts shall reflect transactions within the supply fund not included in the previous classes and not included in detail in the Group II Accounts of the General Ledger.

Establishment of Property Accounting Section.

Organization of the Division of Finance in Connection With the Operation of the Supply Fund.—Within the Division of Finance in each State organization there shall be established a Property Accounting Section headed by a State Property Accountant. This section, the personnel of which may be charged to the supply fund, shall have the responsibility for all Division of Finance activities in connection with property accounting and operation of the supply fund.

—Expense and Functions.

A corresponding local Property Accounting Section shall be established in each major warehouse headed by a local Property Accountant. Personnel of this section may be appointed or assigned.⁵ The operating expense of this section shall be included in the expense of the General Service Section. Duties of the local Property Accounting Sections shall include (1) the maintenance of the inventory records for the warehouse and subwarehouses, if any, and the projects operating in the area served, (2) timekeeping for the warehouses, and (3) maintenance of records to control the nonlabor encumbrances against the individual operating project limitations. It shall in addition, include the preparation of *Statement of Supply Fund Account, Voucher Distribution*, WPA Form 744, *Operating and Service Costs of the Supply Fund, Voucher Distribution*, WPA Form 746, and preparation of Standard Forms 1080 and 1081.

Supply Fund General Ledger Control

Supply Fund (Group III) Ledger.

—Four Major Accounts.

The Supply Fund (Group III) Ledger shall be maintained by each State Work Projects Administration in order to adequately control each phase of the State supply fund. The accounts comprising the Supply Fund (Group III) Ledger are divided into four general classes of accounts; i.e., (1) Inventory Accounts, (2) Direct Service Accounts, (3) General Service Accounts, and (4) Fund Accounts. Each separate account shall be assigned a number in accordance with prescribed procedure. The prescribed account number shall carry the above listed class number as the first digit.

—Inventory Accounts.

Inventory Accounts.—Accounts reflecting the value of inventory shall be maintained on a purchase order basis in each State office segregated as between:

⁴See appendix A, item 5-4.

⁵See appendix A, item 5-5.

Account No.
(1939 act)

Account title

13-2410	<i>Unordered Requisitions (Inventory Items Only).</i> —A debit account to reflect the requisitions for property ultimately to be charged to the Inventory Accounts for which purchase orders have not been issued	— —Account Numbers and Titles.
13-2411	<i>Materials and Supplies.</i> —Expendible property as defined elsewhere ⁶	
13-2412	<i>Equipment.</i> —As defined elsewhere ⁷	
13-2413	<i>Implements.</i> —As defined elsewhere ⁸	

The combined net totals of the Inventory Accounts 11, 12, and 13 for materials, supplies, equipment, and implements shall equal the total value of supply fund property on hand and for which purchase orders have been issued. When the "Unordered Requisition Account" is included, an inventory figure on a requisition basis is developed.

— —Combined Net Totals Equal Value of Property.

The following types of nonlabor transactions shall be the bases of entries in the Inventory Accounts:

— —Nonlabor Entries.

1. *Debit Items.*—Purchase orders issued, donated or surplus property received, property transferred to warehouse, Treasury Forms A-5 supporting Government bills of lading, and major repairs of a capital nature.
2. *Credit Items.*—Property transferred from warehouses, and property removed by approved survey and disposed of in accordance with surplus procedure.

The Inventory Accounts for materials, supplies, equipment, and implements shall be verified monthly against the warehouse inventory records, WPA Forms 712 and 747.

— —Verification Against Inventory Records.

Direct Service Accounts.—Direct Service Accounts shall be maintained in each State office for each separate approved direct service activity. The various types of direct service activities that may be authorized are outlined elsewhere.⁹ Each Direct Service Account shall be assigned a number in the manner prescribed heretofore. Each account shall be segregated between labor and nonlabor where both are involved.

— —Direct Service Accounts.

Account No.
(1939 act)

Account title

23-2415	<i>Equipment Rental (Nonlabor Only—From Contractors).</i> —This account is charged with the amount of encumbrances for rental of equipment under contract and is credited with reimbursements received from operating units for subrental thereof.	— —Account Numbers and Titles.
23-2416	<i>Equipment Rental (Labor and Nonlabor).</i> —This account shall be charged with depreciation of equipment owned by the Property Section, with the current value of equipment damaged in usage removed from inventory by survey, and with the cost of equipment repairs. Such repairs may be accomplished by shops accounted for under this account, in Implement Service Account, or in separate shop or garage accounts, the cost of which is developed on WPA Form 359 and transferred to this account by means of Standard Form 1017-G, such transfers being distributed between the labor and nonlabor classifications. The account shall be	

⁶See appendix A, item 5-6.

⁷See appendix A, item 5-7.

⁸See appendix A, item 5-8.

⁹See appendix A, item 5-4.

Account No.
(1939 act)

Account title

credited with the equipment rental charged against operating units on the established rate basis which shall be segregated between the labor and nonlabor classifications, and with the amount of capital repairs to equipment, the charge for which was transferred to Account No. 12.

23-2418 *Equipment Operators (Labor Only).*—This account shall be charged with the pay rolls paid for equipment operators assigned to the supply fund. The account shall be credited with the reimbursement from operating units for the service of such operators. Reimbursement shall be effected on a time-rate basis. This rate shall be established in an amount sufficient to reimburse the account for all of the expenses incurred.

23-2419* *Implement Service Account (Labor and Nonlabor).*—This account shall be charged with pay rolls paid and material procured for use in repairing and servicing implements and in accomplishing miscellaneous repairs on equipment or other shop activities for the program. The account shall be charged with the value of implements removed from survey due to wear or loss resulting from use or storage for use by the implement pool. Other incidental charges for implement service shall be charged against this account. One *Warehouse Job Order and Cost Record*, WPA Form 359, shall be maintained to record the cost for repairs and maintenance accomplished on each piece of equipment owned by the Property Section or loaned to the Work Projects Administration, which charge shall be transferred to Account No. 16 by Standard Form 1017-G. Equipment repairs of a major nature effected on equipment owned by operating projects shall be recorded on separate WPA Forms 359 for reimbursement by accounts other than Account No. 16. The account shall be credited with the portion of the monthly per-man charge assessed against projects, and with reimbursements for work done as evidenced by WPA Form 359, journalized from the respective debtor accounts by means of Standard Form 1017-G. Reimbursements from operating projects for charges shown on WPA Form 359 shall be effected by WPA Forms 740 and 746.

23-2420* *Garage Account (Labor and Nonlabor).*—In States where equipment and implement repairs are accomplished in shops physically separated, this account may be used to reflect the activity described in Account No. 16 pertaining to equipment repairs. Repairs of a capital nature may be accomplished, the cost of which shall be transferred to Account No. 12.

23-2421 *Fabrication and Production Activities (Labor and Nonlabor—*
through *Separate Account for Each Activity).*—An account shall be estab-
23-2439 *lished in this series to record the financial transactions on*
each approved direct service activity.

*Major repairs of a capital nature or property transferred to the Inventory Accounts shall be treated entirely as nonlabor transactions.

— —Transac-
tion Entries.

The following types of transactions shall be the basis for entry in the Direct Service Accounts.

1. Debit Items

- (a) Applicable pay rolls paid
- (b) Rent and miscellaneous encumbrances
- (c) Transfer of property to or from the Inventory Accounts ("transfer to" shall be treated as encumbrance reductions)
- (d) Transfer of encumbrances to or from the General Service Accounts ("transfer to" shall be treated as encumbrance reductions)
- (e) Shop expenses for repairs to equipment as per *Warehouse Job Order and Cost Record*, WPA Form 359, journalized by Standard Form 1017-G*
- (f) Depreciation to owned equipment determined by semiannual reappraisal*

2. Credit Items

- (a) Reimbursements from operating units
- (b) Rental received from projects for use of equipment (based on established rates)*

*These items shall be applicable to the equipment rental accounts only.

General Service Accounts.—A General Service Account shall be maintained in each State office to reflect the current and cumulative expenses, on an encumbrance basis, for performing the functions prescribed in connection with the operation of general service activities of the warehouses and the supply fund, except those expenses involved in the operation of the specifically approved direct service activities.

—General
Service
Entries.

The General Service Account number shall be 33-2440 (1939 act).

— —Account
Number.

The General Service Account shall reflect encumbrances incurred and reimbursements received from operating units for all indirect expenses incidental to the operation of the warehouses such as delivery, rent, heat, utilities, and personal services for operation of the Property and General Service Sections, the maintenance of property records and the supervision of inventory reporting. The following types of transactions shall be the bases for entry in the General Service Account:

— —Transac-
tion Entries.

1. Debit Items

- (a) All supply fund pay roll reserve encumbrances
- (b) Applicable pay rolls paid
- (c) Requisitions and miscellaneous encumbrances
- (d) Property received from Inventory Accounts
- (e) Transfer of encumbrances to or from Direct Service Accounts ("transfers to" shall be treated as reductions of encumbrances)
- (f) Earned discounts (treated as a reduction of encumbrances)
- (g) Adjustments of transportation charges to Inventory Accounts (treated as reductions when pertinent)

2. Credit Items

- (a) Reimbursements from operating projects

Fund Accounts.—The Fund Accounts shall reflect transactions and status of the accounts recording activities not otherwise included in the Group III Ledger. The following separate accounts shall be maintained.

—Fund
Accounts.

— —Account Numbers and Titles.	Account No. (1939 act)	Account title
	43-2450	<i>Encumbrances Incurred.</i> —A credit account to reflect all encumbrances affecting the supply fund. This account in combination with Account No. 51, "Reimbursements From Operating Projects," shall be in balance with Account No. 9 in the Group II General Ledger for the supply fund symbol. This account shall be further subdivided as to the three operative phases, (inventory, direct service, and general service) the latter two being segregated as to labor and nonlabor.
	43-2451	<i>Reimbursements From Operating Projects.</i> —An account to reflect the transfers of funds for reimbursements from operating projects to the supply fund and from the supply fund to operating projects, (this account to be subdivided between inventory, direct service, and general service, and the latter two being segregated as to labor and nonlabor charges).
	43-2452	<i>Project Accounts Receivable (Inventory Items Only).</i> —A debit account to reflect as debits the project withdrawals from warehouses, and as credits the gross reimbursements for inventory items received from projects.
	43-2453	<i>Project Accounts Payable (Inventory Items Only).</i> —A credit account to reflect as credits the value of inventory items returned to warehouses, and as debits the gross reimbursements to projects for inventory items.
	43-2454	<i>Donated Property Received.</i> —A credit account to reflect as credits the value of items donated to the supply fund and taken into inventory at value.
	43-2455	<i>Inventory Removals (Surveyed and Serviceable Surplus Property Removed).</i> —An account to reflect the value of property removed from inventory by approved <i>Report of Survey</i> , WPA Form 715, and <i>Property Transfer Authorization</i> , Procurement Division, FL-12(SP), for surplus property removed as result of declaration on WPA Form 745. The charge for certain property removals is applied to the Equipment Rental or Implement Service Account with corresponding credits to this account. To determine the gross property removals, the debit side of the account only shall be considered.
	43-2456	<i>Property Transferred to Supply Fund Under Subsequent Acts.</i> —A debit account to reflect transfers of property to a supply fund under a subsequent appropriation act.
	43-2457	<i>Net Loss and Gain by Supply Fund Operations.</i> —An account for the purpose of closing out all Direct Service and General Accounts at the end of the fiscal year.

Special Encumbrance Requirements for the Supply Fund

All documents pertaining to transactions involving the supply fund shall be identified by account number derived in the manner heretofore prescribed, in addition to the program class codes and expenditure symbol references. The local warehouse identity also shall be shown. The account number shall be shown in the column headed "Project number" on WPA Form 757. Each WPA Form 757 shall be recapitulated to show the total encumbrances or encumbrance reductions for (1) Inventory Accounts, (2) Direct Service Accounts, (3) General Service Accounts, and (4) discounts and adjustments on freight charges. This item shall be treated in the same manner as (3).

Placing
Account Number
on Documents.

Pay rolls when prepared to cover service performed for more than one section or activity of the supply fund shall show a distribution on the back of the related Treasury Form D-53, subtotaled by general service and direct service. This distribution of payroll charges shall be based on actual work performed, as recorded on time records maintained by the local Property Accounting Sections.

Pay Roll
Distribution.

Records of Original Entry

Records of
Original
Entry for the
Supply Fund.

Records of the original entries for financial transactions of the supply fund shall be prepared in the manner heretofore prescribed for all types of financial transactions and as supplemented below.

Use of
Registers.

Under established procedure, transactions are currently entered on registers, WPA Form 757, and Treasury Forms B-15b or B-12, and are subsequently posted to WPA Form 754, thereby providing posting media to the Group I and Group II Accounts in the general ledger. The instructions contained herein prescribe the method for posting supply fund transactions to the Supply Fund (Group III) Accounts.

Use of Extra
Copy of WPA
Form 757.

An extra copy of the *Encumbrance Register*, WPA Form 757, covering the supply fund expenditure symbol shall be prepared for use in posting the supply fund transactions to the Supply Fund (Group III) Ledger.

Registration and Journalization of Supply Fund Transactions

The extra copy of the *Encumbrance Register*, WPA Form 757, shall be posted directly to the Supply Fund (Group III) Ledger, the totals recapitulated as described heretofore being used as amounts for entry when possible; otherwise, the detailed amounts shall be used. Posting amounts from WPA Form 757 requires entry in like amounts in debit and credit accounts. Reference to the account number should be made on WPA Form 757 in column 3, opposite the amount posted. A *Journal*, WPA Form 755, shall be prepared when necessary for fund transactions affecting the accounts of the supply fund and shall be used as the posting media to the Supply Fund (Group III) Accounts in the general ledger. Such transactions include *Purchase Order*, *Treasury Forms A-7*, and items not otherwise posted from registers or from the *Inventory Journal*, WPA Form 756. WPA Form 755 shall be prepared in an original only.

Use of
WPA Form 757
as Register
and Journal.

Use of Journal,
WPA Form 755,
for Supply
Fund Accounts.

Maintenance of INVENTORY JOURNAL, WPA Form 756

Inventory
Journal,
WPA Form 756.

Separate *Inventory Journal*, WPA Forms 756, shall be prepared in the office of the local warehouse for each of the uses stated as follows:

—Uses.

— —Record
for Documents
Involving
Property
Acquisition or
Disposition by
Inventory Ac-
counts.

1. To record property documents affecting the value of the inventory accounts involving the acquisition or disposition of property other than transfers lodging ultimately as charges against the Direct Service Account and transfers of property between other units within the supply fund. The following documents shall be posted to WPA Form 756 when used for this purpose:

— — —Docu-
ments To Be
Posted.

- (a) *Transfer Voucher*, WPA Form 740, when used for transfers between the warehouse and operating projects. These documents support *Statement of Supply Fund Account, Voucher Distribution*, WPA Form 744 (see page 4.5.093).
- (b) *Receipt for Property or Services*, WPA Form 741, when used for recording donated property received by the Inventory Account or when documenting surplus property removed pursuant to Treasury Procurement Letters of Authorization.
- (c) *Report of Survey*, WPA Form 715, when the removal of property from the Inventory Account is approved and the loss is not chargeable to a Direct Service Account as in the case of fire, flood, or wind.
- (d) *Purchase Order*, Treasury Form A-7, covering property being purchased for the Inventory Account.
- (e) *Notice of Miscellaneous Encumbrance*, Treasury Form A-5, when supporting Government bill of lading covering transportation of property purchased for the Inventory Account.

— —Record for
Documents
Involving
Transfer of
Property With-
in Supply Fund.

2. To record property documents affecting the value of the Inventory Accounts and involving the transfer of property between units of the supply fund (columns 8 and 11), including reappraisals and implement and equipment surveys chargeable ultimately to a Direct Service Account (columns 17 through 19). The form shall recapitulate transactions by each unit of the supply fund and shall be supported by documents in the WPA Form 740 series or by WPA Form 359 documenting transfers of property into or out of the Inventory Accounts and involving another unit of the supply fund; WPA Form 364 covering reappraisals; and WPA Form 715 covering surveys chargeable ultimately to the Direct Service Accounts. Entries in columns 8 and 11 in effect make adjustments between the original encumbrance figure as originally charged to the Inventory or Direct Service Accounts, and shall not be treated as transfers followed by reimbursement as is done when transactions involve the supply fund and operating projects. An entry in column 11 shall result in reducing the inventory acquisitions by purchase order and increasing the encumbrances charged against a Direct Service Account, or vice versa if the entry is in column 8 of WPA Form 756.

— —Record for
Documents
Transferring
Direct Services
Directly to
Projects.

3. To record *Transfer Voucher*, WPA Form 740, issued to document services rendered or the movement of property produced or fabricated by each Direct Service Account to operating projects and for the rental of equipment to operating projects. When so used, columns 1, 6, 7, and 11 shall be used.

— — —Sub-
mission.

WPA Form 756, when used as described in subsections 1, 2, and 3 above, shall be prepared in triplicate. At least every 10 days the original and first carbon copy shall be signed and transmitted to the State office with the duplicate copies of forms listed thereon attached.

FEDERAL WORKS AGENCY WORK PROJECTS ADMINISTRATION																						
INVENTORY JOURNAL																						
WPA Form 756 Federal Works Agency (Revised 11-1-40) Supply fund transactions with exchange of funds: <input type="checkbox"/> Inventory transfers with projects: <input type="checkbox"/> Property adjustments between supply fund accounts: <input type="checkbox"/> Direct services charged to projects: <input type="checkbox"/> Property transfer with no exchange of funds: <input type="checkbox"/>										Journal No. _____ Page _____ W. P. No. _____ Date from _____ to _____ Inc.												
Warehouse _____																						
Line No.	Document			Property transferred			Increases in stock by transfer			Decreases in stock by transfer			Donated property received			Surplus and surveyed property removed			Acquisition by purchase			
	Serial numbers	P.O. No.	From To	Materials and supplies	Equipment	Implements	Materials and supplies	Equipment	Implements	Materials and supplies	Equipment	Implements	Materials and supplies	Equipment	Implements	Materials and supplies	Equipment	Implements	Materials and supplies	Equipment	Implements	
1	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
2																						
32																						

Signature _____
 Title _____

4. To record *Property Transfer Order and Receipt*, WPA Form 740a, used to document the movement of property when no exchange of funds is involved. When so used, columns 1, 6, and 7 shall be used. The original only need be maintained as no copies are submitted.

—Record for Documents Involving No Exchange of Funds.

A columnar description for the preparation of WPA Form 756 follows:

—Columnar Preparation.

Columns 1 Through 4.—Enter in continuous sequence in the separate columns the serial numbers of the documents being posted. These columns shall serve as a log for assigning numbers to documents as issued.

Receipts for property removed as a result of a declaration of surplus shall be shown in column 4.

Columns 5, 6, and 7.—Enter the number of the Treasury Form A-7, or Treasury Form A-5, supporting a Government bill of lading, recorded in columns 20, 21, or 22. Enter the work project number or supply fund account number denoting the operating unit affected.

Columns 8 Through 10.—Enter the value of the increases by transfer from operating units to the warehouse inventory, recorded by the appropriate WPA Form 740.

Columns 11 Through 13.—Enter the value of each WPA Form 740 entered in column 1 which documents a decrease of warehouse inventory by transfer to operating units.

Columns 14 Through 16.—Enter the value of "Donated Property Received" by the warehouse inventory as documented by WPA Form 741.

Columns 17 Through 19.—Enter the inventory decreases documented by approved WPA Forms 715, 364, and 741.

Columns 20 Through 22.—Enter the acquisitions by purchase as evidenced by Treasury Forms A-7 and A-5 supporting Government bills of lading.

Note.—Entries in columns 8 through 22 shall be distributed as between materials and supplies, equipment and implements, as indicated by the heading of the various columns.

Inventory Journal, WPA Form 756, when used as described in subsections 1 and 2 shall be used by the State office and local warehouse as a posting medium to the *Warehouse Inventory Ledger*, WPA Form 704c. At the time of posting, the transactions reported on WPA Form 756 shall be audited against the attached documents.

—Posting to Warehouse Inventory Ledger, WPA Form 704c.

After posting WPA Forms 756 to the *Warehouse Inventory Ledger*, WPA Form 704c, in the State office, State-wide summaries of WPA Form 756 shall be prepared. These summaries shall show the totals of the local journals only. The State summaries shall be used as posting media to the Supply Fund (Group III) Accounts of the General Ledger. The carbon copy of the summaries shall be submitted to the Treasury State Accounts Office with the first copy of the local warehouse *Inventory Journal*, WPA Form 756, with the copies of the documents listed thereon attached.

—State-wide Summaries.

—Copy to Treasury.

When used as described in subsection 3, posting shall be made to the WPA accounts to charge the account entitled "Accounts Receivable (Direct Services)"

— —Posting
to General
Ledger.

with the corresponding credit to the appropriate Direct Service Account. The signed copy shall then be submitted to the Treasury State Accounts Office in the same manner as prescribed above.

The amounts shown on the State-wide summary, WPA Form 756, shall be posted to the appropriate accounts of the Supply Fund (Group III) Ledger as follows:

When used as described in subsection 1 above:

			<i>Last two digits of account No.</i>
Column 8	<i>Dr.</i> Inventory, Materials and Supplies		11
	<i>Cr.</i> Project Accounts Payable		53
Column 9	<i>Dr.</i> Inventory, Equipment		12
	<i>Cr.</i> Project Accounts Payable		53
Column 10	<i>Dr.</i> Inventory, Implements		13
	<i>Cr.</i> Project Accounts Payable		53
Column 11	<i>Dr.</i> Project Accounts Receivable		52
	<i>Cr.</i> Inventory, Materials and Supplies		11
Column 12	<i>Dr.</i> Project Accounts Receivable		52
	<i>Cr.</i> Inventory, Equipment		12
Column 13	<i>Dr.</i> Project Accounts Receivable		52
	<i>Cr.</i> Inventory, Implements		13
Columns 14 through 18	<i>Dr.</i> Inventories (as detailed above)	11, 12, or 13	
	<i>Cr.</i> Donated Property Received		54
Columns 17 through 19	<i>Dr.</i> Inventory Removals (Surveyed and Serviceable Surplus Property Removed)		55
	<i>Cr.</i> Inventories (as detailed above)	11, 12, or 13	
Columns 20 through 22	The amounts shown in these columns are not to be posted but shall be compared with the amounts previously posted to the <i>Warehouse Inventory Ledger, WPA Form 704c</i> , from the purchase-order documents.		

When used as described in subsection 2 above:

Column 8	<i>Dr.</i> Appropriate Inventory Account	11, 12, or 13
	<i>Cr.</i> Appropriate Direct Service Account	15 through 39
Column 11	<i>Dr.</i> Appropriate Direct Service Account	15 through 39
	<i>Cr.</i> Appropriate Inventory Account	11, 12, or 13
Columns 18 and 19	<i>Dr.</i> Inventory Removals (Surveyed and Serviceable Surplus Property Removed)	55
	<i>Cr.</i> Inventories (as detailed above)	11, 12, or 13
	<i>Dr.</i> Direct Service Equipment Rental	18
	<i>or</i>	
	Implement Service	19
	<i>Cr.</i> Inventory	55

When used as described in subsection 3 above:

Column 11	<i>Dr.</i> Project Accounts Receivable (Direct Services)	58
	<i>Cr.</i> The appropriate Direct Service Account	15 through 39

Revised Nov. 1, 1940

Control of Supply Fund Charges to Operating Projects

A control of nonlabor charges to operating projects shall be maintained at each local warehouse. *Project Nonlabor Control*, WPA Form 769, shall be used for this purpose.

Project
Nonlabor
Control, WPA
Form 769.

WPA Form 769 shall be used (1) to prevent overencumbrance of nonlabor project limitation, (2) to serve as a work sheet for the preparation of WPA Form 744, and (3) to furnish current information as to project encumbrances for the convenience of operating divisions.

In the initiation of WPA Form 769, the unencumbered balance of nonlabor limitation from the latest *Project Financial Status Report*, WPA Form 707, and in the case of new projects from WPA Form 701, shall be posted as the balance in columns 9 and 13 of WPA Form 769. When project limitations are altered, the changes shall be reflected in these balance columns. All encumbering items in transit not reported on the WPA Form 707 shall be entered in the appropriate columns and current balances reflected. Subsequent transactions affecting the nonlabor limitation shall be entered in the appropriate columns and new balances shall be shown in columns 9 and 13. Upon receipt of the new WPA Form 707, the transactions shown on WPA Form 769 shall be checked to determine items in transit not recorded on WPA Form 707. The new balance shown on WPA Form 707 shall be entered on WPA Form 769 and the items in transit shall be totaled and carried forward, reducing the balance in column 9. The form shall be lined off only after columnar totals are developed for supply fund billing.

—Maintenance.
— —Adjust-
ment to WPA
Form 707.

Federal Works Agency
WPA Form No. 769

FEDERAL WORKS AGENCY
WORK PROJECTS ADMINISTRATION
PROJECT NONLABOR CONTROL

W. P. No. _____
O. P. No. _____
Type of work symbol _____
Location symbol _____

Line No.	Date	Type	Number	Miscellaneous nonlabor encumbrance	Supply fund withdrawals materials and supplies	General services supply fund	Direct services	Unit cost basis	Balance available for encumbrance and withdrawals	Materials and supplies	Equipment	Implementations	Balance available for withdrawals	Remarks	Line No.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
1	707	2							5,000 00				5,000 00			1
2	A6	1,900		1,900 00					4,900 00				4,900 00			2
3	Est.					2,100 00	2,100 00	100 00	4,600 00				4,600 00		Estimate	3
4	740	7			250 00				4,550 00				4,550 00			4
5	740	10								2,100 00			4,650 00			5
6	A6	2,000		1,500 00					4,050 00				4,150 00			6
7	A5	3,164		150 00					4,000 00				4,100 00		(Travel)	7
8	A6	3,643		1,000 00					3,000 00				3,100 00			8
9	707	3							4,400 00						(Includes \$50 #42 on AF 800)	9
10	In															10
11	Transit			1,000 00	350 00	2,100 00	3,100 00	3,100 00	3,050 00	3,100 00			3,150 00		Adj. 707 bal.	11
12	744	1			450 00					4,100 00						12
13	746	2				490 00										13
14	746	3					485 00	490 00	3,085 00				3,185 00			14
15	Est.					2,100 00	2,100 00		2,885 00				2,985 00		Next month	15
16	707	4							3,085 00							16
17	In															17
18	Transit					100 00	100 00		2,985 00				2,985 00			18
19																19
44																44
45																45

1Items appearing on 707 #3.

2Items forwarded as in transit after 707 #3 is checked off.

3Items included in monthly billing 744 #1, 746 #234.

4Items appearing on 707 #4.

5Items forwarded as in transit.

6This item will normally be billed on separate WPA Form 746.

Estimates of charges to operating projects for monthly general or direct services shall be entered in columns 6, 7, and 8 from amounts submitted on lists by the operating divisions.

— —Posting
Estimated
Monthly
Charges.

WPA Form 769 shall be prepared as follows:

—Preparation.

Heading.—All items in the heading shall be filled in to show the work project number, official project number, type of work symbol, and location symbol.

— —Heading.

Column 1.—Enter date of posting.

— —Columnar.

Column 2.—Enter the type of the document being posted; i.e., A-6, A-5, 740, 744, 746, etc.

Column 3.—Enter the number of the document being posted.

Column 4.—Enter the amount of all other nonlabor encumbrances, including Treasury Forms A-6, A-5, and A-5a, covering property requisitions, bills of lading, travel encumbrances, and recurring charges under contracts. Voucher adjustments shall not be entered. Items in this column not reflected on WPA Form 707 shall be carried forward each period.

Column 5.—Enter the value of materials and supplies withdrawn from supply fund inventory. This column should be totaled to facilitate preparation of WPA Form 744. The total of all items entered in this column shall be carried forward to each succeeding period until WPA Form 744 on which they are billed is reflected on WPA Form 707.

Column 6.—At the first of each month, enter the amount estimated by the operating divisions as the charges to the project for nonlabor general services. When WPA Form 746 is prepared, the actual amount billed shall be substituted for the estimated amount and the adjustment shall be reflected in the balance columns. This amount shall be carried forward to succeeding periods until the charge is reflected on WPA Form 707.

Column 7.—At the first of each month, enter the amount estimated as the charges to the project for prorated nonlabor direct services. When WPA Form 746 is prepared, the actual amount billed shall be substituted for the estimated amount and the adjustment shall be reflected in the balance columns. This amount shall be carried forward to succeeding periods until the charge is reflected on WPA Form 707.

Column 8.—At the first of each month, enter the amount estimated as the charges to the project for direct services on a usage basis. Such estimates may be corrected to agree with the amount subsequently billed on WPA Form 746. Also enter in this column the amounts of each WPA Form 740, documenting direct services based upon unit delivery of articles. The total of all items entered in this column shall be carried forward to each succeeding period until WPA Form 746, on which they are billed, is reflected on WPA Form 707.

Column 9.—Enter the available balance as reported on WPA Form 707 with succeeding adjustments due to entries in columns 4 through 8.

Columns 10, 11, and 12.—Enter the value of property returned to inventory and documented on WPA Form 740 at a value. The working balance in column 13 will be correspondingly increased.

Column 13.—Enter the working balance of the project limitation which is the balance shown in column 9 plus any returns to the supply fund.

As this column will reflect credits which are not posted to the project ledgers until processed on WPA Form 744, the balance shown in this column shall be used as a control for processing WPA Forms 740, but shall not determine the available funds for other nonlabor items.

Column 14.—Enter any explanatory remarks required to clarify entries.

Documents creating nonlabor encumbrances shall not be processed by the Property Accounting Section unless the requisitioning project has adequate unencumbered nonlabor limitation shown in column 9.

Where projects participate in Direct Service Accounts involving appreciable labor charges, a separate control covering labor charges shall be established.

—Nonlabor
Encumbrance
Control.

—Labor
Encumbrance
Control.

Column 12.—(See instructions below.)

Column 13.—(See instructions below.)

— — — Column
Totals and
Subtotals.

Enter in columns 7 and 11 the subtotals for each official project, where more than one work project is shown, and for each expenditure symbol. Entries covering each expenditure symbol shall be separated by several blank spaces to facilitate ready identification.

Enter in column 12 or 13, whichever is applicable, the net debit or credit for each work project, secured by taking the difference between the entries in columns 7 and 11. In the case of multiple work projects under a single official project, a net charge or credit for the official project shall be developed and entered in a like manner; therefore, in each case of multiple work projects the entry for the official project shall appear only in one of the two columns as either a net charge or a net credit. Either the official project net charge or credit or the work project net charges and credits, shown in column 12 or 13, shall be flagged by means of an asterisk (*). This procedure is intended to provide the means for readily distinguishing work project net charges and credits from official project figures in cases where more than one work project is listed under a single official project. Each State will determine whether the work project totals or official project totals are to be flagged, depending on which is usually in the minority, and will consistently flag the same type of totals on all WPA Forms 744.

Enter in columns 12 and 13, for each expenditure symbol, the subtotals of the official project net charges and credits secured by adding the official project totals. By this means it will be possible for subtotals for a single expenditure symbol to appear in both columns 12 and 13.

Enter in columns 7 and 11, directly below the first horizontal line at the bottom of the form, the page totals for each column, secured by adding the expenditure symbol subtotals.

The line entitled "Total expenditure symbol, net debit or credit," shall be changed by typewriter to read, "Total expenditure symbols, debit and credit," and the total debits and credits for all expenditure symbols on the page shall be added and entered in columns 12 and 13.

On the line entitled "Supply fund, net debit or credit," the difference between the two amounts shown on the previous line shall be entered in column 12 or 13, as the case may be, and the word "debit" or "credit," whichever may not apply, shall be crossed out of the title.

In the space below the bottom horizontal line, the totals of the figures on the two lines directly above shall be shown in columns 12 and 13. These two figures must be equal.

— — — Sep-
arate WPA
Forms 744
Where Other
Appropriations
Are Involved.

Where transfer of funds between the master appropriation (of which the supply fund expenditure symbol is a subdivision) and other appropriations, such as those established for Federal construction projects, prior acts, other Federal agencies, etc., is involved, separate WPA Forms 744 shall be prepared (1) for charges to the supply fund and (2) for credits to the supply fund. In such cases, separate Standard Forms 1080 and 1081 also shall be prepared.

Standard
Forms 1080 and
1081 With Each
WPA Form 744.

—Preparation.

Voucher for Adjustments Between Appropriations and/or Funds, Standard Forms 1080, 1080a, 1080b, and 1080c, and Schedule of Adjustments, Standard Form 1081, shall be prepared for each WPA Form 744. In the heading of the form, the words "Work Projects Administration of (State)" shall be shown on the two lines provided for "Office billed" and "Office billing."

Reimbursement of the Direct Service Accounts

Periodically, at intervals not less than once a month, the supply fund shall be reimbursed by the using operating projects for the direct services, including produced or fabricated property, furnished through the Direct Service Accounts of the supply fund. This reimbursement shall be made by the projects receiving the benefit of such services either on:

Reimbursement
of Direct
Service
Accounts.

—Bases for
Reimbursement.

1. A direct charge on a unit cost or usage basis, as distributed on WPA Form 746 supported by WPA Forms 740 which are attached thereto. These documents are the same as those listed on, and attached to, WPA Forms 756 (see page 4.5.088); or
2. A time rate basis as distributed on WPA Form 746, according to rates established by the State Administrator

The following types of activity for which separate Direct Service Accounts may be established are particularly adaptable to direct charges to projects on a usage basis:

—Types of
Direct Charges
to Projects.

1. Equipment rental (from contractors)
2. Equipment operators
3. Equipment rental
4. Fabrication activities
5. Production activities
6. Equipment repairs (equipment owned by the projects)

Services including produced or fabricated property supplied by the Direct Service Accounts to operating projects shall be documented on *Transfer Order and Receipt*, WPA Form 740, executed to show charges distributed between the labor and nonlabor classifications. The distribution and total amount shall be on one of the following bases:

—Bases for
Charges to
Projects.

1. Unit prices established through cost analysis
2. Unit prices at which property or services were procured
3. Unit prices established by *Warehouse Job Order and Cost Record*, WPA Form 359

The bases of charges by type of activity are as follows:

— —Charges
for Various
Types of
Activity.

1. Equipment rental (from contractors). The same unit rate at which procured, based on a time rate basis
2. Equipment operators' services. The rates of pay at which operators are assigned on a time-usage basis as provided on page 4.5.082, Account No. 23-2418
3. Equipment rental. The same rate as prevails for procurement of equipment without operators from commercial sources
4. Implement service included in the flat monthly rate charged against projects for general service. The "Implement Service Account" shall be charged with the cost of replacements, repairs, and maintenance of implements, and the account shall be credited with its share of the monthly project charge. (See pages 4.5.097-4.5.099.)
6. Fabricated or produced property at unit prices (segregated as to labor and nonlabor) established on the basis of the cost of fabrication or production.
7. Equipment repairs servicing project-owned equipment on an individual job basis. Charges shall be made upon a cost record maintained by use of WPA Form 359.

8. Service accounts established for types of units such as garage, blacksmith shop, etc., which units furnish services to operating projects. Charges shall be made on an individual job basis as reflected On WPA Form 359.

—Reimbursement by Means of WPA Form 746.

Statement of General or Direct Service Costs of Supply Fund, Distribution Voucher, WPA Form 746, shall be used to effect reimbursement to the supply fund for direct services furnished to operating projects.

—Separate Statement for Each Account.

A separate statement shall be prepared for each Direct Service Account. Each statement, WPA Form 746, shall schedule all projects which have had transactions with the respective service account during the billing period.

Columnar detail for the preparation and use of WPA Form 746 for the Direct Service Accounts is as follows:

Column 1.—The program classification, appropriation symbol, and title and number of each official project to which supply fund costs for the billing period are being distributed, shall be shown in this column.

Column 2.—Show the work project number of each project being billed.

Column 3.—Show location symbol for each work project.

Column 4.—Show the project distribution factor, such as number of units and unit prices, segregated as to labor and nonlabor when applicable.

Column 5.—Show the labor charge against each work project.

Column 6.—Show the nonlabor charge against each work project.

Column 7.—Show the total of columns 5 and 6.

Column 8.—Show explanatory remarks when necessary.

Columns 4 through 7 shall be subtotaled by official project and totaled by expenditure symbol.

—Preparation Reference.

WPA Form 746 shall be submitted in the manner described for the distribution of general service charges (see pages 4.5.097-4.5.099).

Individual transactions with operating projects of an irregular or unusual type may be documented by issuance of WPA Form 740 and Standard Forms 1080 and 1081 without use of WPA Form 746. Posting to the Group III Ledgers shall be the same as though the Form 746 were used.

—Transfers Involving Other Supply Fund Accounts.

The value of services rendered or of property produced or fabricated shall be charged against the receiving account and credited to the appropriate Direct Service Account by means of *Inventory Journal, WPA Form 756*. Such journals may cover several documents of original entries, such as WPA Forms 740, 740a, 740b, 740c, or 359. Transfers shall be segregated between the labor and nonlabor categories when both have entered into the expense incurred by the Direct Service Account, except that transfers to the Inventory Account shall be considered as all nonlabor. Transfers of produced or fabricated property shall be from the Fabricating Account to the Equipment Rental Account or Implement Service Account and then to the appropriate Inventory Account. The resulting overreimbursement in the nonlabor category and underreimbursement in the labor category of the Implement Service or Equipment Rental Accounts may be cleared by subsequent adjustments of the rates of reimbursement to these accounts.

—Reimbursement Period.

Statement of General or Direct Service Costs of Supply Fund, Distribution Voucher, WPA Form 746, shall be executed monthly for all the Direct Service Accounts upon which the types of services make it impractical to make direct charges to projects and where a proration of the obligations incurred is thus required.

Reimbursement of the General Service Account and the Implement Account

Reimbursement of the supply fund from operating projects for encumbrances incurred (1) by the General Service Account, including expenses incidental to maintaining warehouses, property, rent, heat, light, utilities, and personal services, the expenses of the Property Accounting Section of the supply fund, etc.; and (2) the expense incidental to operation of the implement service, shall be accomplished at least once each month.

Reimbursement
From Projects
for General
Services and
Implement
Repairs.

The accounts of operating projects shall be charged with amounts commensurate with the value of services received from the supply fund. These amounts shall be determined by the application of rates, segregated between labor and nonlabor, to the estimated monthly employment of each project.

—Project
Charges.

The rates to be charged shall be established by the State Administrator or his authorized representative, and shall be based on the relation between the estimated costs to be incurred by the general service activities and the implement service, determined separately, and the estimated monthly employment on the operating projects, "weighted" to effect equitable distribution as follows.

—Rate
Established
by State
Administrator.

Operating projects shall be divided into groups according to supply fund services utilized, and the employment for the projects in each group shall be multiplied by the percentages shown in the following table.

—Project
Percentages
of Rate.

Group 1	Division of Operations and Division of Professional and Service Projects bearing nonlabor limitations and using to full extent all supply fund services, including implement services.	Full employment (100%)
Group 2	Division of Professional and Service Projects bearing nonlabor limitations and using all supply fund warehouse general services, except implement services.	50% of employment
Group 3	Division of Professional and Service Projects using limited supply fund general services, such as clerical action of requisitions and maintenance of records of inventory.	25% of employment
Group 4	Division of Professional and Service Projects bearing nonlabor limitations, the only supply fund service being the maintenance of records of inventory.	10% of employment
Group 5	Division of Professional and Service Projects with nonlabor limitation, other than travel, of less than 2% of total project limitation.	5% of employment
Group 6	Projects with no nonlabor limitation, not using any supply fund services.	0% of employment

The "rates" shall be determined by dividing the estimated costs of the general service activities and the estimated costs of the implement service, by the total "weighted" monthly employment. These established rates shall be multiplied by the weighted employment for each operating project in order to determine the monthly charges to be levied. For an example of the determination of the rates and the distribution of the general service expense, see page 4.5.099.

—Rate
Determination.

Figures on project employment shall be based on the weekly employment count for each project as reported on the last available WPA Form 732.

—Voucher for
Reimbursement.

Reimbursement shall be effected by means of voucher adjustment forms, Standard Forms 1080 and 1081 (see special instructions for preparation, pages 4.2.056-4.2.060) supported by a detailed distribution of charges on *Statement of Operating or Service Costs of Supply Fund, Distribution Voucher, WPA Form 746*.

—WPA Form 746.

— —Preparation.

In preparing WPA Form 746, the combined labor rates for the general service and the implement service shall be multiplied by the "weighted" employment to develop a single charge for labor to be entered on the form and subsequently posted to the project ledger and likewise the combined rates for nonlabor shall be used. To distribute the total entries on WPA Form 746 for crediting the General Service and Implement Service Accounts, the total "weighted" employment for all projects shall be multiplied by the general service rates and by the implement service rates separately to develop labor and nonlabor credits for each account.

— — Signa-
tures.

WPA Form 746 shall be prepared by the Property Accounting Section of the supply fund and shall be signed by the Property Accountant as "Prepared by" and by the warehouse superintendent as "Accepted."

— Routing.

It shall be prepared in an original and four copies, the original and three copies shall be forwarded to the office of the Division of Finance maintaining WPA Forms 704, 704b, and 704c. The fourth copy shall be retained by the

EXAMPLE OF PREPARATION OF WPA FORM 746

In the example of the method of establishing the rates for reimbursing the supply fund for general and implement service expenses, page 4.5.099, the employment figures were as estimated at the beginning of the month. In the following example the employment figures entered in column 4 are the actual employment on projects near the end of the month, "weighted" by the same percentages used in the example on page 4.5.099. These percentages are shown in column 8. The same rates developed at the beginning of the month are used.

The table at the foot of the form shows the distribution of the total amount charged to projects and credited to the General Service Account and the Implement Service Account, segregated in each case between labor and other-than-labor.

Federal Works Agency
FWA Form 746
Revised 7-1-70

FEDERAL WORKS AGENCY
WORK PROJECTS ADMINISTRATION

STATEMENT OF GENERAL OR DIRECT SERVICE
COST OF SUPPLY FUND
DISTRIBUTION VOUCHER

Sheet _____ of _____ sheets
Bureau voucher No. _____
O. P. _____
W. P. _____
State _____
Office _____

Supply fund _____

Project and title _____

Account _____

Period _____

Program classification appropriation symbol and title official project (1)	Work project (2)	Location symbol (3)	Weighted employment (4)	General and implement services Total charges			Percent of actual employment to determine Explanatory Remarks "negligible employment" (8)
				Labor Rate (5) \$	Other than Labor Rate (6) \$	Total Rate (7) \$	
				Rate (5) \$	Rate (6) \$	Rate (7) \$	
	A		8,100	\$4,131.00	\$1,782.00	\$5,913.00	100
	B		7,050	3,595.50	1,551.00	5,146.50	100
	C		3,100	1,501.00	892.00	2,393.00	100
	D		3,200	1,632.00	704.00	2,336.00	100
	E		2,050	1,045.50	451.00	1,496.50	100
	F		2,000	1,020.00	440.00	1,460.00	100
	G		1,150	586.50	253.00	839.50	100
	H		1,000	510.00	20.00	530.00	100
	I		925	471.75	203.50	675.25	100
	J		215	109.45	47.30	156.75	100
	K		200	102.00	44.00	146.00	100
			28,290	\$14,794.00	\$6,377.00	\$21,162.00	
			Distribution				
			Values	\$0.45	\$0.18	\$0.63	
	General service		28,290	\$13,045.50	\$5,218.20	\$18,263.70	
			Rates	\$0.06	\$0.04	\$0.10	
	Implement service		28,290	\$1,739.40	\$1,159.60	\$2,899.00	
					Total	\$21,162.70	

Total

X X X X X

Decimal equivalent

Prepared by

Accepted by

Accounting Division

originating office. After posting to the project ledger, the original attached to the covering Standard Forms 1080 and the copy attached to the covering Standard Forms 1081, together with one unattached copy shall be transmitted to the Treasury Accounts Office; the third copy shall be retained by the Division of Finance.

Example of Method of Establishing the "Rates" for Reimbursing the Supply Fund for General and Implement Service Expense

—Example of
Rate
Determination.

Assume: Total employment in State 51,000

Total employment on projects
utilizing supply fund services 48,500

Monthly expense	Labor	Nonlabor	Totals
General service activities _	\$12,900	\$5,100	\$18,000
Implement service -----	1,800	1,200	3,000
Totals to be prorated _	\$14,700	\$6,300	\$21,000

Segregation of projects			Employment adjustment	
Group	Projects	Estimated employment	Percent factor	Weighted employment
1 -----	A -----	8,000	100	8,000
	B -----	7,000	100	7,000
	C -----	3,200	100	3,200
2 -----	D -----	6,000	50	3,000
	E -----	4,350	50	2,175
	F -----	4,200	50	2,100
3 -----	G -----	4,000	25	1,000
	H -----	4,000	25	1,000
	I -----	3,800	25	900
4 -----	J -----	2,150	10	215
	K -----	2,000	10	200
5 -----	None			
	Totals -----	48,500	—	28,790
6 -----	L -----	1,000	0	0
	M -----	1,500	0	0
	Totals -----	51,000	—	28,790

Development of the Rates

	General service		Implement service		Total of rate	
	Labor	Nonlabor	Labor	Nonlabor	Labor	Nonlabor
Total monthly expense -----	\$12,900	\$5,100	\$1,800	\$1,200		
Total weighted employment ---	28,790	28,790	28,790	28,790		
Rates -----	\$0.45	\$0.18	\$0.06	\$0.04	\$0.51	\$0.22

The "rate" shall be computed to the nearest cent. It is not necessary that the total monthly expense and the reimbursement each month be in exact agreement. At least quarterly the account shall be reviewed and adjustments in the "rate" made as may be necessary.

Maintenance of WAREHOUSE LEDGER, WPA Form 704b and WAREHOUSE INVENTORY LEDGER, WPA Form 704c

Recording Financial Transactions Involving Supply Fund, WPA Forms 704b and 704c.

Warehouse Ledger, WPA Form 704b, and Warehouse Inventory Ledger, WPA Form 704c, shall be maintained in the State office to record all financial transactions involving the encumbrance, expenditure, and reimbursement of Federal funds in the local offices of the supply fund. These forms shall also be maintained in the local warehouses as operating records. Periodic statements taken from the State office record shall be issued by the State office to the local warehouse, at which time the local form shall be compared and if discrepancies occur, the State figures shall be accepted and the local form corrected accordingly. Separate ledgers, WPA Form 704b, shall be maintained for the three sections of the supply fund; i.e., the Inventory Account, Direct Service Account, and General Service Account. Warehouse Inventory Ledger, WPA Form 704c, shall be maintained for the Inventory Account only.

—Maintenance. Encumbrances shall be entered currently on WPA Form 704b from original documents at the time they are listed on Encumbrance Register, WPA Form 757. Adjustments of encumbrances shall be entered as purchase orders and vouchers are processed. Reimbursements shall be entered from WPA Forms 744 and 746 as Standard Forms 1080 are processed.

Warehouse Inventory Ledger, WPA Forms 704c, shall be maintained to reflect the status of inventory and to serve as a control of inventory records for each local warehouse.

WPA Form 704b Federal Works Agency				FEDERAL WORKS AGENCY WORK PROJECTS ADMINISTRATION WAREHOUSE LEDGER						Section No. _____ Work Project No. _____ Official Project No. _____ Expenditure symbol _____ Type of work symbol _____ Location symbol _____					
Date		Limitation		SECTION _____											
Line No.	Date of entry	Explanation	Document No.	Pay rolls		Encumbrances (other than labor)	Reimbursements		Available balance	Vouchers nonlabor	Unliquidated encumbrances nonlabor				Line No.
(1)	(2)	(3)	(4)	Reserve (5)	Paid (6)	(7)	Labor (8)	Other than labor (9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1															1
2															
															43
															44

—WPA Form 704b.
— —Columnar Preparation.

Columnar detail for the preparation of Warehouse Ledger, WPA Form 704b, is as follows:

Heading.—The heading shall be completely filled out, showing the project information in the spaces provided. The title of the section (Inventory, Direct Service or General Service) shall be inserted. In the block in the left corner, insert the date and amount of limitation authorization as shown by WPA Form 763 (see page 4.5.079). Lines are provided for changes as they occur.

- Column 2.—Enter the date of entry.
- Column 3.—Enter an explanation of the entry including the type of document.
- Column 4.—Enter the document number.

Column 5.—This column shall be for the General Service Account only. Enter the amount of the pay roll reserve encumbrance established for all pay rolls paid from the supply fund and adjustments thereto.

Column 6.—Enter the amount chargeable to the appropriate account as indicated on the Treasury Form D-53 prepared for each pay roll paid from the supply fund. Adjusting entries from Standard Form 1017-G also shall be entered in this column.

Column 7.—Enter the encumbrances and adjustments for nonlabor items.

—WPA Form
Form 704c.
— —Columnar
Preparation.

Columns 8 Through 11.—Indicate the inventory status segregated by type; i.e., "Materials and Supplies," "Equipment," "Implements," and "Total," developed by entering the amounts shown in columns 3 through 7 as increases and decreases to the value of inventory on hand.

Transitional Entries in Supply Fund Accounts at the Changing of Fiscal Years

Supply Fund
Accounts at
Change of
Fiscal Year.
—Encumbrances.

All documents of transactions shall be entered in the records of the supply fund under the appropriate fiscal year's accounts to which they may apply. Transactions shall be governed by the date of the physical transfer of the property or services. Entries shall be made in the proper account even though in the accounts for the new fiscal year credit balances may temporarily develop in normal debit balance accounts, or vice versa. Steps shall be taken to cancel immediately from the accounts under the old act any unordered requisitions reflected therein. Such encumbrances shall be carefully scrutinized and only those which are still active shall be initiated as encumbrances under the new act. All unliquidated encumbrances in the General and Direct Service Accounts as of June 30 not representing obligations shall be canceled.

—Limitations.

Supply fund limitations, both the over-all and cash, in effect as of the end of the old fiscal year shall become the effective limitations under the new act and shall remain in effect until modified by the central office of the Work Projects Administration. Funds for operation under the new act will be made available in the manner described on pages 4.5.002-4.5.004.

—Implement
and Equipment
Inventories.

The periodic reappraisal required as of June 30 of the equipment and implement inventories shall be made and the change in values applied to the Inventory Accounts and to the representative Direct Service Accounts prior to transferring the Inventory Accounts to the fund under the new act. All accounts receivable and accounts payable shall be reimbursed.

—Unused
Materials.

Inventories of unused materials shall be transferred to the Materials and Supplies Inventory Account at cost value. Goods in process, likewise, shall be transferred, all as nonlabor and at a value representing the total cost of the materials and labor used in preparing it to its present state. Equipment shall be transferred to inventory at its appraised value. After these transfers have been effected, any balance remaining in the Direct Service Accounts under the old symbol shall be closed into the Net Loss and Gain by Supply Fund Operation Account.

—General
Service Ac-
count Balances.

Balances in the General Service Account, if not in excess of 5 percent of the charges against the General Service Account during the fiscal year or if not in excess of \$1,000, shall be transferred to the Net Loss and Gain by Supply Fund Operation Account. If in excess of these limitations they shall be transferred by reimbursement to or from all projects which participated in the supply fund during the fiscal year, even though it becomes necessary to reopen projects to accept these transactions.

The objective classification of such balances as shown in the accounts from which the entries are being closed, shall be carried into the Net Loss or Gain by Supply Fund Operation Account. (When operations are begun under the new act, equipment to be used in the Direct Service Accounts shall be secured from the Inventory Account on a rental basis. Materials and supplies and goods in process shall be withdrawn in the manner regularly applicable to intra-supply-fund transactions.)

—Other
Inventories.

The remaining inventories under the old fund shall be closed out by the following entry:

Dr. Property transferred to supply fund established under subsequent acts (Account 56)

Cr. The respective Inventory Accounts (Accounts 11, 12, and 13)

A simultaneous transaction to take up this inventory shall be recorded in the accounts under the new act. The journal entry is as follows:

Dr. The respective Inventory Accounts (Accounts 11, 12, and 13)

Cr. Donated property received (Account 54)

After completion of the operations herein prescribed, which shall be accomplished not later than 90 days after the end of the fiscal period, a final *Statement of Financial Transactions and Fund Status—Supply Fund*, WPA Form 724a, shall be prepared as described on page 4.5.070. —Final Supply Fund Report.

Added Jan. 2, 1941

PART X. SPECIAL REQUIREMENTS FOR ART PROGRAM PROJECTS

Special requirements for controlling cash advances for the operation of art program projects and for the auditing of reports of funds collected by sponsors as a result of the operation of such projects are prescribed below.

Functions of the Agent Cashier

The title "Agent Cashier" is conferred by the United States Treasury Department upon the person designated by the Division of Disbursement to disburse funds from cash advances for specific purposes. The Agent Cashier is responsible to the Disbursing Clerk for whom he acts for all payments made and also administratively responsible to the State Director of Finance of the Work Projects Administration. The Agent Cashier shall disburse and account for expenditures made from cash advances in accordance with regulations prescribed by the United States Treasury Department and within the limitations set forth in regulations of the Work Projects Administration.

Agent Cashier.
—Responsibilities.

The Agent Cashier shall be required to obtain a bond, at his own expense, in an amount satisfactory to the United States Treasury Department, and in any event, in an amount equal to at least twice the maximum cash advance to be made to him. A bond form has been prescribed by the United States Treasury Department and the Work Projects Administration for Agent Cashiers. Such bond runs to the United States and will cover his acts for both the Treasury Department and the Work Projects Administration.

—Surety Bond.

It will be the policy of this Administration to avoid the appointment of Agent Cashiers and the advance of cash to such agents unless the appointment of an Agent Cashier is absolutely essential to the project operations. In general, Agent Cashiers will be approved for appointment only in connection with touring units of music projects in order to facilitate the payment of transportation, per diem, subsistence, emergency purchases in the field, and the hiring of emergency labor while units are on tour. Advances to Agent Cashiers will be made through checks drawn on the Treasury of the United States. Funds advanced shall be properly protected at all times and shall not be intermingled with any other moneys, either public or private. Such funds shall not be deposited in banks.

—Appointment.

—Cash
Advances.

The Disbursing Clerk will advance funds to the Agent Cashier in an amount sufficient to meet the requirements of his assignment within the limitation set by the Division of Disbursement. Such advances shall be requested by the State Director of Finance by letter. Advances to the Agent Cashier for traveling companies will be made in amounts to cover the necessary cash requirements for periods not in excess of 2 weeks. The advance and all subsequent reimbursements to the advance account will be made by the Disbursing Clerk in checks payable to the Agent Cashier in his official capacity in denominations not in excess of \$50 each. Such checks shall be cashed only as funds are required to make payments.

It shall be the responsibility of the State Director of Finance to issue *Notice of Miscellaneous Encumbrance*, Treasury Form A-5, for the amount of the advance to be made to the Agent Cashier. Treasury Form A-5, together with the letter to the Disbursing Clerk, shall be routed to the Treasury State Accounts Office. After posting the encumbrance to the accounts of that office, the letter, with indication of the action taken, will be forwarded to the Disbursing Clerk as his authority for the advance. At the time Treasury Form A-5 is issued by the State Director of Finance there shall be indicated thereon the appropriation and/or special deposit account against which the encumbrance is to be charged.

— —Encum-
brance of
Cash Advances.

— —Receipts
for
Disbursements.

In making disbursements from the cash advance, it shall be the responsibility of the Agent Cashier to obtain receipts, properly signed, to cover all such disbursements.

— —Payment
of Emergency
Employees.

In effecting payment to emergency employees hired in the field, such salary payments shall be made in cash by the Agent Cashier and the Agent Cashier shall require the individual emergency employee to receipt for the payment of the salary on a pay roll voucher prepared by the Agent Cashier. Instructions for the hiring of emergency employees are contained in regulations for the operation of specific professional and service projects.¹⁰

— —Prepara-
tion of
Reimbursement
Vouchers.

Reimbursement vouchers shall be prepared at least once a week on Standard Form 1034, in quadruplicate drawn in favor of the Agent Cashier and shall itemize in the same space "Articles or services" each expenditure made by the Agent Cashier for the period. The itemization shall show the name of the person or firm to whom cash was paid and the amount of each such disbursement and shall be supported by the original receipt or subvoucher. The Agent Cashier shall not indicate on Standard Form 1034 the appropriation or fund to be charged.

— —Routing
of
Reimbursement
Vouchers.

Reimbursement vouchers prepared by the Agent Cashier shall be scheduled on *Schedule of Disbursements*, Standard Form 1064, in quintuplicate. The "Appropriation chargeable" column of Standard Form 1064 shall be left blank by the Agent Cashier. Each *Schedule of Disbursements*, Standard Form 1064, shall be serially numbered and the original and three copies shall be attached to the vouchers scheduled and forwarded directly to the Disbursing Clerk, accompanied by an original and three copies of *Statement of Account of Funds Entrusted to Agent Cashier*, Division of Disbursement Form 1655. The fourth copy of Standard Form 1064 shall be retained by the Agent Cashier.

— —Examina-
tion of
Reimbursement
Vouchers.

Reimbursement vouchers, schedules of disbursements, and statements of account (Division of Disbursement Form 1655) shall be forwarded by registered mail to the Disbursing Clerk or shall be delivered personally by the Agent Cashier. Upon receipt thereof, the Disbursing Clerk will communicate with the State Director of Finance and the Accountant-in-Charge, United States Treasury State Accounts Office, and request that representatives of their offices be assigned to examine the reimbursement vouchers, indicate the appropriation and/or special deposit account chargeable, certify and approve the voucher, and prepare *Voucher Distribution*, Treasury Form A-4. The examination, etc., of these reimbursement vouchers shall be accomplished in the office of the Disbursing Clerk. The entry of the expenditure shall be made in the books of the Work Projects Administration after the transaction has been recorded on Treasury Form B-12 or B-15b and shall be treated as a simultaneous encumbrance and liquidation. The transaction shall not liquidate the original advance encumbrance established, which may be canceled only upon the final liquidation of the Agent Cashier's account.

— —Disal-
lowed
Expenditures.

Any subvoucher supporting the Standard Form 1034, which in the opinion of the representatives of the Director of Finance and/or the Disbursing Clerk and the State Treasury Accounts Office is not a proper payment or which is not in acceptable form, will be deleted from the voucher and returned to the Agent Cashier as an unacceptable disallowed expenditure or for resubmittal in proper form. Subvouchers to which exception is taken as above will be listed on the reverse of Division of Disbursement Form 1655 and returned to the Agent Cashier.

— —Account-
ing.

The Agent Cashier shall maintain an account of his advance by the use of *Disbursing Ledger*, Standard Form 1014-M. He shall record therein advances received from the Disbursing Clerk, reimbursement vouchers submitted to the

¹⁰See appendix A, item 5-9.

Disbursing Clerk, and the reimbursement checks received by the Agent Cashier restoring the advance.

The Agent Cashier shall prepare Division of Disbursement Form 1655 in quintuplicate at the close of business on the last day of each month. The original and three copies of this form shall be forwarded to the Disbursing Clerk and the fourth copy retained by the Agent Cashier.

— —Preparation of Form 1655.

The Agent Cashier shall record rejected subvouchers in his *Disbursing Ledger*, Standard Form 1014-M, in the same manner as advances of funds. The ledger notation shall be "Returned subvouchers." Returned subvouchers shall be carried as cash on hand until such time as they are in proper form for payment or the amount involved recovered.

— —Record of Returned Subvouchers.

The Agent Cashier is personally responsible for cash disbursements and cash advances. He shall not advance money to anyone for any purpose. No disbursements may be made by the Agent Cashier except as permitted by regulations issued by the Work Projects Administration.

— —Responsibility.

When the need for an active Agent Cashier is no longer indicated, prompt action shall be taken by the Director of Finance to close the account.

— —Termination of Agent Cashier.

Auditing of Accounts of Admissions and Publication Income Collected
by Sponsors

Audit of
Admission
Fund Accounts
by Division
of Finance.

Provisions for the handling of admission collections by sponsors of music projects are contained in regulations for the operation of specific professional and service projects.¹¹ Reports on *Daily Box Office Statement*, DPS Form 16, and on *Monthly Consolidated Statement of Admission Collections and Expenditures*, DPS Form 17, submitted to the Director of Finance of the State Work Projects Administration shall be audited periodically by him to make certain that all funds collected by sponsors as a result of the project operation are properly reported and that the disposition is in accordance with the sponsor's agreement.

Provisions for the handling of royalties and other receipts from publications by sponsors of writers' projects are also contained in regulations for specific professional and service projects.¹² Statements of account, which are to be submitted to the State Director of Finance periodically, shall be examined by him in the light of *Applications for Permission To Publish* and *Publication Contracts* covering the publications in question.

An audit program shall be instituted by each State Director of Finance which shall include determination that the records established are adequate to account for collection and disposition of funds.

¹¹See appendix A, item 5-10.

¹²See appendix A, item 5-11.

In the body of the form, in the wide column for "Articles or Services," the following paragraph shall be inserted preceding a summary by expenditure symbol of the charges and credits involved.

Materials, equipment, etc., withdrawn from or returned to supply fund stock. See WPA Form 744, attached, for details.

Herewith follows an example of a summary of charges and credits to be inserted following the above paragraph:

	Charge	Credit
165000-----	\$1,868.90	\$27.00
265000-----	150.97	
265009-----	25.40	
265004-----	<u> </u>	<u>2,018.27</u>
	\$2,045.27	\$2,045.27

The charges and credits are taken from columns 12 and 13 of the related WPA Form 744.

On the line provided for "Total," in the amount column of the upper block on the form, insert the amount involved, which, in the case of the example cited above, is \$2,045.27.

The *Schedule of Adjustments*, Standard Form 1081, shall be prepared in accordance with the following example, and a copy of WPA Form 744 shall be attached.

--Recapitulation.

<small>Standard Form No. 1081—revised Form approved by Controller General, U. S. August 17, 1937 General Regulations No. 78—Revised</small>				
SCHEDULE OF ADJUSTMENTS				
<small>Work Projects Administration of * * *</small> <small>(Department or Establishment)</small>			<small>Schedule No. * * *</small>	
<small>Work Projects Administration of * * *</small> <small>(Department or Establishment)</small>			<small>Sheet No. * * *</small>	
<small>Made by * * *</small>			<small>(Place)</small>	
<small>Period * * *</small> <small>(Month or quarter ended)</small>			<small>D. O. symbol No. * * *</small>	
Appropriation and/or fund to be debited (symbol and title in full)	Amount	Voucher number	Appropriation and/or fund to be credited (symbol and title in full)	Amount
650999 ER, WPA, 1940			650999 ER, WPA, 1940	
165000 ER, WPA, Non-Federal Projects, 1940	\$1,868.90		165000 ER, WPA, Non-Federal Projects, 1940	\$27.00
265000 ER, WPA, Federal Nonconstruction Projects, 1940	150.97		265004 ER, WPA, Supply Fund, 1940	2,018.27
265009 ER, WPA, Admin. Exp., 1940	25.40			
	<u>\$2,045.27</u>			<u>\$2,045.27</u>
<small>NO CHECK TO BE DRAWN</small>				
<small>See WPA Form 744, attached, for project details.</small>				
<small>Paid by check No. _____, dated _____, for \$ _____</small>				
<small>Certificate of Deposit No. _____ dated _____</small>				

{ on Treasurer of the United States.
in favor of "Treasurer U. S. for deposit."

Added Nov. 1, 1940



Appendix A

LIST OF CROSS-REFERENCE CITATIONS

- 1-1 Operating Procedure No. E-9
- 1-3 Chapter 9, volume 2, of this Manual
- 1-4 Chapter 9, volume 2, of this Manual
- 1-5 Chapter 9, volume 2, of this Manual
- 1-6 Chapter 9, volume 2, of this Manual
- 1-7 Chapter 9, volume 2, of this Manual
- 1-8 Chapter 9, volume 2, of this Manual
- 1-9 Chapter 9, volume 2, of this Manual
- 1-10 Chapter 9, volume 2, of this Manual
- 1-11 Pages 2.5.046-2.5.049 of this Manual
- 1-12 Chapter 10, volume 2, of this Manual
- 2-1 Operating Procedure No. E-9, section 28
- 2-2 Operating Procedure No. E-9, section 31
- 2-3 Operating Procedure No. E-9, sections 29 and 32
- 2-4 Chapter 5, volume 1, of this Manual
- 2-5 Operating Procedure No. E-9, section 53
- 2-6 Pages 2.10.085-2.10.097 of this Manual
- 2-7 Page 2.10.092 of this Manual
- 2-8 Chapter 9, volume 2, of this Manual
- 2-9 Pages 1.6.001-1.6.021 of this Manual
- 2-10 Pages 2.9.020-2.9.021 of this Manual
- 2-11 Pages 2.9.066-2.9.067 of this Manual
- 3-1 Pages 2.10.078-2.10.079 of this Manual
- 3-2 Chapter 10, volume 2, of this Manual
- 3-3 Pages 2.10.069-2.10.074 of this Manual
- 4-1 Operating Procedure No. E-9, sections 30 and 55
- 4-2 Operating Procedure No. O-13, section 11
- 4-3 Page 2.10.085 of this Manual
- 5-1 Pages 2.9.015-2.9.019 of this Manual
- 5-2 General Accounting Office Bulletin No. 1, revised August 26, 1927
- 5-3 Pages 2.10.033-2.10.041 of this Manual
- 5-4 Pages 2.10.020-2.10.026 of this Manual
- 5-5 Pages 2.10.030-2.10.032 of this Manual
- 5-6 Page 2.10.001 of this Manual
- 5-7 Pages 2.10.001-2.10.003 of this Manual
- 5-8 Page 2.10.003 of this Manual
- 5-9 Operating Procedure No. G-5, section 36
- 5-10 Operating Procedure No. G-5, section 37
- 5-11 Operating Procedure No. G-5, section 41



Appendix B

PROGRAM CLASSIFICATION AND SYMBOLIZATION OF ACCOUNTS

Program Classifications

Program classifications are established in order to facilitate administrative control over funds supplied to State Work Projects Administrators. A complete detail listing of the program classification is given below.

Program classification		
Major	Minor	
000 -----	-----	Miscellaneous Programs of Other Federal Agencies Serviced by WPA.
	001 -----	U. S. Compensation Commission.
	002 -----	Bureau of Agricultural Economics.
	003 -----	Bureau of Home Economics.
	004 -----	Bureau of Labor Statistics.
	005 -----	National Park Service.
	006 -----	Public Works Administration, housing projects.
100 -----	-----	State Works Program—Non-Federal.
150 -----	-----	State Works Program—Federal Nonconstruction.
200 -----	-----	State Works Program—Federal Construction.
300 -----	-----	Federal Nation-wide Works Program.
	310 -----	Federal No. 1—Art.
	311 -----	Federal No. 1—Music.
	312 -----	Federal No. 1—Theater.
	313 -----	Federal No. 1—Writers.
	314 -----	Federal No. 1—Historical Records.
	305 -----	State Planning Board.
	306 -----	Merchant Marine.
	307 -----	Historical Buildings Survey.
	308 -----	Archives.
	309 -----	Plumbing Inspection.
400 -----	-----	Departmental Program.
	401 -----	1—Farm Labor Conditions.
	402 -----	2—Real Property Inventory.
	403 -----	3—Diet of Wage Earners.
	404 -----	4—U. S. Imports.
	405 -----	5—Building Permit Statistics.
	406 -----	6—Negro White Collar, etc.
	407 -----	7—Persons Guilty of Crimes.
	408 -----	8—Urban Families, etc.
	409 -----	9—Rural and Town Families.
	410 -----	10—Activity of Deposits.
	411 -----	11—Farm Mortgages.
	412 -----	12—American Corporations.

Program classification		
Major	Minor	
500-----	-----	National Research.
	501-----	Area Statistical and Research.
	502-----	Economic Research.
	503-----	Reemployment and Changes in Industrial Technique.
	504-----	Reconciliation of Federal Administration Records (CWA and FERA).
	507-----	Benefits of Government Relief.
	508-----	Social Research.
	509-----	Putney Research Project.
	510-----	Marketing Law Survey.
	511-----	Labor—Labor Statistics.
	512-----	U. S. Film Service.
600-----	-----	NYA Student-Aid Program.
	604-----	High School.
	604-----	College.
	604-----	Graduate.
700-----	-----	NYA Works Program.
	707-----	Works Program.
	707-----	Supply Fund.
	708-----	National Advisory Committee.
800-----	-----	Administrative Expense.
	801-----	Area Statistical—administrative.
	802-----	General Administrative.
	802-----	General Project Supervisory.
	804-----	Surplus Clothing Warehouses.
	805-----	Labor Statistics.
	806-----	Transfer to NEC.
	807-----	Surplus Clothing Distribution by States.
	808-----	Camp Roosevelt.
	809-----	Foremanship Training.
	810-----	Intake and Certification.
	811-----	Settlement of Claims (expired 6-30-39).
	812-----	Community Center.
	813-----	Case Load Review.
	814-----	Federal No. 1—N. Y. C.
	815-----	NYA—administrative.
	816-----	Quoddy Village.
	817-----	Surplus Clothing Warehouses—outgoing freight only.
	818-----	Commerce, Bureau of the Census.
	819-----	Commerce, Coast and Geodetic Survey.
	820-----	Federal Security Agency, Office of Education.
900-----	-----	Miscellaneous.
	901-----	Rural Rehabilitation Loans and Relief.
	902-----	Relief to Needy Persons.
	903-----	Possum Kingdom Dam.
	904-----	Self-help and Cooperative Associations.
	905-----	Land Utilization.
	906-----	Settlement of Damage Claims (effective 7-1-39).
	907-----	Tornado Relief in Anoka and Hennepin Counties, Minn.

Note:—Program classes for National Youth Administration are included above for reference and to complete the numerical sequence.

Expenditure Symbols and Official Projects by Program Classification

A detailed listing of all expenditure symbols, and official projects by program classification, which are maintained under the Emergency Relief Appropriation Acts of 1935, 1936, 1937, 1938, 1939, and fiscal years 1941 and 1942 are as follows:

Program classification		ERA act	Appropriation or expenditure limitation	Official project
Major	Minor			
000 ----	001 ----	1935 ----	026019 -----	Employee's Compensation Fund.
			026079 -----	Employee's Compensation Fund.
		1936 ----	26-0X999 ----	Employee's Compensation Fund.
		1937 ----	026089 -----	Employee's Compensation Fund.
			526089 -----	Employee's Compensation Fund.
		1938 ----	726009 -----	Employee's Compensation Fund (special fund).
			526099 -----	Employee's Compensation Fund.
		1939 ----	026009 -----	Employee's Compensation Fund.
			226009 -----	Employee's Compensation Fund (special fund).
		Fis. yr. 1941.	226019 -----	Employee's Compensation Fund.
			426019 -----	Employee's Compensation Fund (special fund).
		Fis. yr. 1942.	826039 -----	Employee's Compensation Fund.
	002 ----	All acts -	All -----	Bureau of Agricultural Economics.
	003 ----	All acts -	All -----	Bureau of Home Economics.
	004 ----	All acts -	All -----	Bureau of Labor Statistics.
	005 ----	All acts -	All -----	National Park Service.
	006 ----	All acts -	All -----	Public Works Administration, housing projects.
	007 ----	All acts -	All -----	FWA, Public Buildings Administration, Defense Housing.
100 ----	100 ----	1935 ----	065027 -----	All except Art and State Planning Board, codes 310-305.
			065035 -----	65-3-1421, 65-3-4349, 65-15-2405, 65-23-8780, 65-42-1384, 65-42-1402, 65-42-1404, 65-42-1409, 65-42-1411, 65-42-1413, 65-42-1416, 65-42-1422, 65-42-1424, 65-42-1426, 65-42-1431, 65-42-1432, 65-42-1403, 65-42-1410, 65-42-1420, 65-44-1348, 65-51-103, 65-51-104, 65-52-972, 65-52-973, 65-52-974, 65-52-1670, 65-52-1671, 65-52-1672, 65-52-1677, 65-52-1693, 65-52-1691, 65-64-1424, 65-97-117 through 65-97-129, 65-97-132 through 65-97-140, 65-97-214 through 65-97-231, 65-97-264, through 65-97-275, 65-97-277, 65-97-278, 65-97-279, 65-97-282, 65-97-283, 65-97-618.
			065057 -----	All projects.

Program classification		ERA act	Appropriation or expenditure limitation	Official project
Major	Minor			
100— Con.	100— Con.	1936-----	365027-----	All 065027 projects excepting Art and State Planning Board, codes 310-305, and all 065057 projects.
			165021-----	All projects.
			165022-----	All projects.
			165023-----	All projects.
			165024-----	All projects.
			165025-----	All projects.
			165026-----	All projects.
			165027-----	All projects.
			165028-----	All projects.
		1937-----	465800-----	65-03-1788, 65-03-1790, 65-25-113, 65-66-4066, 65-72-746 (administered by War Department). All 065027 and 365027 projects except codes 310 and 305, all 065057 projects, and all 165021 through 165028 projects.
			465007-----	All projects.
			465011-----	All projects commencing with 465 in limitation 1. Excludes projects commencing with 365 in limitation 1.
			465022-----	All projects commencing with 465 in limitation 2, excepting Possum Kingdom Dam, code 903. Excludes projects commencing with 365 in limitation 2.
			465033-----	All projects commencing with 465 in limitation 3. Excludes projects commencing with 365 in limitation 3.
		1938-----	665000-----	Same as 465800 and including all projects approved under 465011, 465022, and 465033 excepting projects commencing with 365 and excepting Possum Kingdom Dam under 465022.
			665001-----	All projects.
			665002-----	All projects.
			665003-----	All projects.
			665005-----	All State projects excepting nonlabor assistance (code 904).
			765004-----	All projects.

Program classification		ERA act	Appropriation or expenditure limitation	Official project
Major	Minor			
100— Con.	100— Con.	1939-----	165000-----	Same as 665000 and also all 665001, 665002, and 665003 projects. (Controlling factor for the above designation being non-Federal projects approved under prior acts.) Also non-Federal projects approved under the 1939 act.
			265004-----	Supply Fund Project 65-4-(State Symbol)-0000.
		Fis. yr. 1941.	665008-----	All non-Federal projects approved during fiscal year 1941 and former projects as stated under 165000.
			465004-----	Supply Fund Project 165-4-(State symbol)-0000.
		Fis. yr. 1942.	765008-----	Same as 665008 and also all non-Federal projects approved during fiscal year 1942.
			865004-----	Supply Fund Project, 265-4-(State Symbol)-000.
		1935-----		No segregation to be made.
150-----	150-----	1936-----	265026-----	All projects excepting 265-25-6002, code 403, and 265-97-6001, code 406.
			265027-----	All projects excepting 265-31-7000, code 404.
		1937-----	465800-----	Only projects approved under 265026, excepting codes 403 and 406, and all projects approved under 265027, excepting code 404, which were operated under 465800.
			465011-----	Only projects approved in limitation 1 which commence with 365.
			465022-----	Only projects approved in limitation 2 which commence with 365.
			465033-----	Only projects approved in limitation 3 which commence with 365.
		1938	565033-----	Only O.P. 565-3-6, Area Statistical replacement.
			765000-----	All 265026 and 265027 projects, excepting codes 403, 404, and 406; all projects approved under 465011, 465022, and 465033 which commence with 365 and O. P. 565-3-6, Area Statistical replacement.
			765001-----	All projects.
			765002-----	All projects.
			765003-----	All projects excepting Federal Nation-wide projects under codes 310, 311, 312, 313, 314, 503, 508, and 510.

Program classification		ERA act	Appropriation or expenditure limitation	Official project
Major	Minor			
150— Con.	150— Con.	1939-----	265000-----	Same as 765000 under the 1938 act and all projects approved under 765001 and 765002 and also 765003 projects excepting Federal Nation-wide projects under codes 310, 311, 312, 313, 314, 503, 508, and 510. Also projects approved under limitation 2 of the 1939 act excepting Federal Nation-wide projects under codes 310, 311, 312, 313, and 314, and excepting 1939 act projects under codes 508, 510, 511, and 512.
		Fis. yr. 1941.	465008-----	Same as 265000 and all Federal nonconstruction projects approved during fiscal year 1941, including O. P. 165-2-00-1 through 165-2-00-6, but excluding Marketing Laws Survey projects under code 510.
		Fis. yr. 1942.	865008-----	Same as 465008 and also all Federal nonconstruction projects approved during fiscal year 1942, but excluding research project under codes 508 and 511 and Marketing Laws Survey projects under code 510.
200----	200---	1935-----	C55069-----	All projects.
		1936-----	265021-----	All projects.
			265022-----	All projects.
			265023-----	All projects.
			265024-----	All projects.
			265025-----	All projects.
			265028-----	All projects.
		1937-----	565800-----	All projects approved under 265021, 265022, 265023, 265024, 265025, and 265028.
			565011-----	All projects.
			565022-----	All projects.
		1938-----	865000-----	Same as 565800 and also 565011 and 565022 projects.
			865001-----	All projects.
			865002-----	All projects.
		1939-----	365000-----	All Federal construction projects approved under the 1939 act and Federal construction projects approved under prior acts for which no funds were earmarked under prior acts excepting flood control and water conservation projects authorized under other law.

Program classification		ERA act	Appropriation or expenditure limitation	Official project
Major	Minor			
200— Con.	200— Con.	1939— Con.	365001-----	Federal construction projects involving flood control and water conservation authorized under other law, approved under the 1939 act.
		Fis. yr. 1941.	565008-----	Federal construction projects approved during fiscal year 1941 and Federal construction projects approved under prior acts for which no funds were earmarked under prior acts, excepting flood control and water conservation projects authorized under other law.
			565001-----	Federal construction projects involving flood control and water conservation authorized under other law, approved under the 1939 act or during fiscal year 1941.
		Fis. yr. 1942.	965008-----	Federal construction projects approved during fiscal year 1942 and Federal construction projects approved under prior acts for which no funds were earmarked under prior acts, excepting flood control and water conservation projects authorized under other law.
			965001-----	Federal construction projects involving flood control and water conservation authorized under other law, approved under the 1939 act or during fiscal years 1941 and 1942.
300-----	310-----	1935-----	065027-----	65-1-589, 65-2-425, 65-3-2250, 65-4-166, 65-11-200, 65-12-720, 65-13-419, 65-14-3755, 65-15-895, 65-16-827, 65-21-3755, 65-22-3286, 65-23-4097, 65-24-177, 65-25-687, 65-26-236, 65-31-1344, 65-32-2584, 65-33-3045, 65-34-3490, 65-35-2476, 65-42-8612, 65-43-2454, 65-41-2771, 65-44-1706, 65-51-3966, 65-52-2428, 65-53-3082, 65-54-2909, 65-55-3352, 65-61-1800, 65-62-3471, 65-63-3147, 65-64-770, 65-65-995, 65-71-5453, 65-66-4172, 65-72-4549, 65-81-1198, 65-82-1597, 65-73-1610, 65-74-1688, 65-83-303, 65-84-1351, 65-85-1248, 65-91-1585, 65-92-714, 65-94-614, 65-97-426, 65-93-736.
			065035-----	65-1699.
		1936-----	365027-----	Same as 065027—1935 act for code 310.
			265016-----	265-6900.
		1937-----	465800-----	265-6900.
			565033-----	565-3-1.

Program classification		ERA act	Appropriation or expenditure limitation	Official project
Major	Minor			
300— Con.	310— Con.	1938 -----	765000 -----	565-3-1.
			765003 -----	765-3-1.
		1939 -----	265000 -----	765-3-7.
	311 -----	1935 -----	065035 -----	65-1701.
		1936 -----	265016 -----	265-6901.
		1937 -----	465800 -----	265-6901.
			565033 -----	565-3-2.
		1938 -----	765000 -----	565-3-2.
			765003 -----	765-3-2.
		1939 -----	265000 -----	765-3-8.
	312 -----	1935 -----	065035 -----	65-1698.
		1936 -----	265016 -----	265-6902.
		1937 -----	465800 -----	265-6902.
			565033 -----	565-3-4.
		1938 -----	765000 -----	565-3-4.
			765003 -----	765-3-4.
		1939 -----	265000 -----	765-3-10.
	313 -----	1935 -----	065035 -----	65-1700.
		1936 -----	265016 -----	265-6903.
		1937 -----	465800 -----	265-6903.
			565033 -----	565-3-3.
		1938 -----	765000 -----	565-3-3.
			765003 -----	765-3-3.
		1939 -----	265000 -----	765-3-9.
	314 -----	1935 -----	065035 -----	65-1703.
		1936 -----	265016 -----	265-6904.
		1937 -----	465800 -----	265-6904.
			565033 -----	565-3-5.
		1938 -----	765000 -----	565-3-5.
			765003 -----	765-3-5.
		1939 -----	265000 -----	765-3-11.
	305 -----	1935 -----	065027 -----	65-1-678, 65-2-483, 65-3-2561, 65-4-178, 65-11-982, 65-12-761, 65-13-823, 65-14-6795, 65-15-1310, 65-16-983, 65-21-5037, 65-22-3961, 65-23-4605, 65-25-792, 65-31-2074, 65-32-3458, 65-33-3276, 65-34-3579, 65-35-2884, 65-41-3021, 65-42-13565, 65-43-3807, 65-44-1849, 65-51-4310,

Program classification		ERA act	Appropriation or expenditure limitation	Official project
Major	Minor			
300— Con.	305— Con.	1935— Con.	065027—Con.	65-52-2791, 65-53-3401, 65-54-3431, 65-55-3430, 65-61-2030, 65-62-4647, 65-63-3258, 65-65-2151, 65-66-4837, 65-71-5815, 65-72-4650, 65-73-2018, 65-74-1760, 65-81-1244, 65-82-2022, 65-83-310, 65-84-1400, 65-85-1265, 65-91-1633, 65-92-787, 65-93-832, 65-94-675, 65-24-195, 65-64-957.
		1936-----	365027----- 265016-----	Same as 065027—1935 act for code 305. 265-6905.
		1937-----	465800-----	265-6905.
	306-----	1935-----	065035-----	65-1716.
		1936-----	265016-----	265-6906.
		1937-----	465800-----	265-6906.
	307-----	1935-----	065035-----	65-1715.
		1936-----	265016-----	265-6907.
		1937-----	465800-----	265-6907.
	308-----	1935-----	065035-----	65-1709.
		1936-----	265016-----	265-6908.
		1937-----	465800-----	265-6908.
	309-----	1935-----	065035-----	65-51-3972, 65-97-610.
		1936-----	265016-----	265-6910.
		1937-----	465800-----	265-6910.
400-----	401-----	1935-----	065035-----	65-22-3960, 65-32-3457.
	402-----	1935-----	065035-----	65-23-4604.
	403-----	1935-----	065035-----	65-25-797.
		1936-----	265026-----	265-25-6002
	404-----	1935-----	065035-----	65-31-2075.
		1936-----	265027-----	265-31-7000.
	405-----	1935-----	065035-----	65-1702, 65-1-679, 65-2-484, 65-3-2562, 65-4-179, 65-11-983, 65-12-762, 65-13-824, 65-14-6796, 65-15-1311, 65-16-984, 65-21-5038, 65-22-3962, 65-23-4606, 65-24-196, 65-25-793, 65-26-269, 65-31-2076, 65-32-3459, 65-33-3277, 65-34-3580, 65-35-2385, 65-41-3022, 65-42-13566, 65-43-3808, 65-44-1997, 65-51-4311, 65-52-2792, 65-53-3402, 65-54-3432, 65-55-3431, 65-61-2031, 65-62-4648, 65-63-3259, 65-64-958, 65-65-2152, 65-66-4838, 65-71-5816, 65-72-4651, 65-73-2019, 65-74-1761.

Program classification		ERA act	Appropriation or expenditure limitation	Official project
Major	Minor			
400— Con.	405— Con.	1935— Con.	065035—Con.	65-81-1245, 65-82-2023, 65-83-311, 65-84-1401, 65-85-1266, 65-91-1634, 65-92-788, 65-93-833, 65-94-676.
		1936-----	265016-----	265-6913.
	406-----	1935-----	065035-----	65-1704, 65-14-6798, 65-15-1312, 65-21-5040, 65-22-3964, 65-23-4609, 65-24-198, 65-25-795, 65-26-271, 65-31-2078, 65-32-3461, 65-33-3279, 65-34-3582, 65-35-2887, 65-41-3024, 65-42-13567, 65-43-3810, 65-44-1851, 65-51-4313, 65-52-2794, 65-54-3434, 65-55-3433, 65-61-2033, 65-62-4650, 65-63-3261, 65-64-960, 65-65-2154, 65-66-4840, 65-71-5818, 65-81-1247, 65-82-2025, 65-84-1403.
		1936-----	265026-----	265-97-6001.
		1935-----	065035-----	65-1705, 65-1-681, 65-2-486, 65-3-2565, 65-4-181, 65-11-985, 65-12-764, 65-13-826, 65-14-6799, 65-15-1313, 65-16-986, 65-21-5041, 65-22-5244, 65-23-4610, 65-24-199, 65-25-796, 65-26-272, 65-31-2079, 65-32-3462, 65-34-3583, 65-35-2888, 65-41-3025, 65-42-13568, 65-43-3811, 65-44-1852, 65-52-2795, 65-53-3404, 65-54-3435, 65-55-3434, 65-61-2034, 65-62-4651, 65-63-3262, 65-64-961, 65-65-2155, 65-66-841, 65-71-6063, 65-72-4653, 65-73-2021, 65-81-1248, 65-82-2026, 65-83-313, 65-84-1404, 65-85-1268, 65-91-1636, 65-92-790, 65-93-835, 65-94-678, also 65-33-3280.
	407-----	1936-----	265016-----	265-6912.
		1935-----	065035-----	65-1706, 65-11-986, 65-14-6801, 65-15-1314, 65-16-988, 65-21-5042, 65-23-4612, 65-25-799, 65-31-2080, 65-32-3464, 65-33-3282, 65-34-3585, 65-35-2889, 65-42-13570, 65-43-3812, 65-52-2976, 65-53-3406, 65-54-3436, 65-55-3436, 65-61-2035, 65-66-4842, 65-71-5819, 65-72-4655, 65-81-1250, 65-84-1406, 65-91-1637, 65-93-837, 65-94-680.
	408-----	1936-----	265016-----	265-6912.
		1935-----	065035-----	65-1707, 65-1-682, 65-3-3101, 65-11-1322, 65-12-765, 65-14-6800, 65-22-3965, 65-23-4611, 65-25-798, 65-32-3463, 65-33-3281, 65-34-3584, 65-42-13569, 65-51-4315, 65-53-3405, 65-54-4919, 65-55-3435, 65-61-2330, 65-62-4652, 65-71-7025, 65-72-4654, 65-73-2022, 65-74-2021, 65-81-1249, 65-82-2027, 65-84-1405, 65-91-2039, 65-93-836, 65-94-679.
	409-----	1935-----	065035-----	65-1708, 65-3-2568, 65-4-184, 65-11-989, 65-14-6804, 65-21-5045, 65-22-3968, 65-23-4615, 65-25-802, 65-26-275, 65-32-3467, 65-33-3285, 65-35-2892, 65-41-3028, 65-42-13573, 65-43-3815,

Program classification		ERA act	Appropriation or expenditure limitation	Official project
Major	Minor			
400— Con.	410— Con.	1935— Con.	065035—Con.	65-44-1855, 65-51-4318, 65-52-2799, 65-53-3409, 65-54-3439, 65-55-3439, 65-62-4950, 65-63-3264, 65-72-4658.
		1936-----	265016-----	265-6911.
	411----	1935-----	065035-----	65-1710, 65-1-688, 65-2-490, 65-3-2570, 65-4-187, 65-11-991, 65-12-770, 65-13-831, 65-14-8226, 65-15-1319, 65-16-993, 65-21-5047, 65-22-3970, 65-23-4617, 65-24-204, 65-25-804, 65-31-2085, 65-32-3469, 65-33-3287, 65-34-3590, 65-35-2894, 65-41-3030, 65-42-13575, 65-43-3817, 65-44-1857, 65-51-4320, 65-52-2801, 65-53-3411, 65-54-3441, 65-55-3441, 65-61-2040, 65-62-4657, 65-63-3266, 65-64-966, 65-65-2160, 65-66-4847, 65-71-5824, 65-72-4660, 65-73-2027, 65-74-1767, 65-81-1255, 65-82-2033, 65-83-319, 65-84-1411, 65-85-1273, 65-91-1643, 65-92-795, 65-93-843, 65-94-692.
	412----	1935-----	065035-----	65-21-5049.
500-----	501----	1935-----	065035-----	65-1999 Area Statistical Unit and miscellaneous accounts related thereto. 65-3-2198 Area Statistical Unit only. 65-23-3879 Area Statistical Unit only. 65-34-3488, 65-54-2741, 65-55-3255, 65-66-4125, 65-42-7992, 65-71-5311, 65-84-1322, 65-93-650, 65-97-525 Area Statistical Unit only.
		1937-----	565033-----	565-3-6 Area Statistical Unit only.
		1938-----	765000-----	565-3-6 Area Statistical Unit only.
	502----	1935-----	065035-----	65-1999 Economic Research Unit and miscellaneous accounts related thereto.
	503----	1935-----	065035-----	65-1999 Reemployment and Changes in Industrial Technique Unit and miscellaneous accounts related thereto. 65-23-3978, 65-26-235 Reemployment and Changes in Industrial Technique Unit only.
		1937-----	465800-----	65-1999 Reemployment and Changes in Industrial Technique Unit and miscellaneous accounts related thereto.
			565033-----	565-3-6 Reemployment and Changes in Industrial Technique Unit and miscellaneous accounts related thereto.
		1938-----	765000-----	565-3-6 Reemployment and Changes in Industrial Technique Unit and miscellaneous accounts related thereto.

Program classification		ERA act	Appropriation or expenditure limitation	Official project
Major	Minor			
500— Con.	503— Con.	1939 -----	265000 -----	565-3-6 Reemployment and Changes in Industrial Technique Unit and miscellaneous accounts related thereto.
	504 -----	1935 -----	065035 -----	65-1999 Reconciliation of Fed. Admin. Records (CWA and FERA) Unit only.
	507 -----	1935 -----	065035 -----	65-1999 Benefits of Government Relief Unit only.
	508 -----	1935 -----	065035 -----	Social Research Unit only of the following projects: 65-1999, 65-3-2198, 65-42-7992, 65-71-5311, 65-84-1322, 65-93-650, 65-97-525, 65-23-3879, 65-13-304, 65-14-3241, 65-22-1956, 65-24-155, 65-26-276, 65-41-2717, 65-43-2110, 65-51-3769, 65-53-2967, 65-61-1631, 65-63-3116, 65-73-1446, 65-74-1676, 65-82-1408, 65-92-709.
		1937 -----	565033 -----	565-3-6 Social Research Unit only.
		1938 -----	765000 -----	565-3-6 Social Research Unit only.
		1939 -----	265000 -----	565-3-6 Social Research Unit only.
				65-2-00-1 research project, excepting authorization to Labor—Labor Statistics, program class. 511.
		Fis. yr. 1941.	465008 -----	65-2-00-1 research project, excepting authorization to Labor—Labor Statistics, program class. 511.
		Fis. yr. 1942.	865008 -----	Same as 465008 and fiscal year 1942 Research Project No. 265-2-00-1, excepting authorization to Labor—Labor Statistics, program class. 511.
	509 -----	1935 -----	065035 -----	65-1999 Putney Research Unit only.
	510 -----	1938 -----	765003 -----	Marketing Laws Survey, O. P. 765-3-6.
		1939 -----	265000 -----	Marketing Laws Survey (various O. P. Nos.)
		Fis. yr. 1941.	465008 -----	Marketing Laws Survey projects approved under the 1939 act and also those approved during the fiscal year 1941. (Excludes O. P. 765-3-6 approved under the 1938 act.)
		Fis. yr. 1942.	865008 -----	Marketing Laws Survey projects approved under the fiscal years 1941 and 1942 acts.
	511 -----	1939 -----	265000 -----	Labor—Labor Statistics, O. P. 65-2-00-1 (see program classification 508).
		Fis. yr. 1941.	465008 -----	Labor—Labor Statistics, O. P. 65-2-00-1 (see program classification 508).
		Fis. yr. 1942.	865008 -----	Same as 465008 and also fiscal year 1942 Research Projects 265-2-00-1 (see program classification 508).
	512 -----	1939 -----	265000 -----	U. S. Film Service, O. P. 65-2-00-2.

Program classification		ERA act	Appropriation or expenditure limitation	Official project
Major	Minor			
600 ----	604 ----	1935 ----	065035 -----	65-1695, 65-1696, 65-1697.
		1936 ----	265019 -----	265-9000 and 265-9000
		1937 ----	565044 -----	565-4-1.
		1938 ----	780008 -----	Student Aid—all projects.
700 ----	707 ----	1935 ----	065035 -----	65-1711, 65-1712, 65-1713, 65-1714.
		1936 ----	165029 -----	165-(State symbol)-9001, 165-(State symbol)-9002.
		1937 ----	465800 -----	165-(State symbol)-9001, 165-(State symbol)-9002.
			565044 -----	565-(State symbol)-4-1.
		1938 ----	780004 -----	Works Program NYA—all projects.
800 ----	801 ----		780005 -----	Supply Fund NYA.
		1935 ----	065035 -----	National Advisory Committee—NYA O. P. 65-1717.
		1935 ----	065019 -----	65-1 for Area Statistical only.
		1935 ----	065019 -----	65-1 WPA administrative expense and miscellaneous accounts not specifically classified below.
		1936 ----	65-06/8999----	265-1 WPA administrative expense and miscellaneous accounts not specifically classified below.
		1937 ----	565089 -----	565-9-1 WPA administrative expense and miscellaneous accounts not specifically classified below.
			565099 -----	565-9-2 WPA administrative expense and miscellaneous accounts not specifically classified below.
		1938 ----	765009 -----	765-9-1 WPA administrative expense and miscellaneous accounts not specifically classified below (includes review of need).
			765659 -----	765-9-2 WPA administrative expense and miscellaneous accounts not specifically classified below (includes review of need).
		1939 ----	265009 -----	All 1939 act Administrative Expense projects for WPA administrative expense and miscellaneous accounts not specifically classified below.
		Fis. yr. 1941.	465009 -----	All fiscal year 1941 act Administrative Expense projects for WPA administrative expense and miscellaneous accounts not specifically classified below.
		Fis. yr. 1942.	865009 -----	All fiscal year 1942 act Administrative Expense projects for WPA administrative expense and miscellaneous accounts not specifically classified below.

See footnote at end of appendix.

Program classification		ERA act	Appropriation or expenditure limitation	Official project
Major	Minor			
800— Con.	804----	1938-----	765009-----	765-9-1 Surplus Clothing Warehouses only.
		1939-----	265009-----	All 1939 act Administrative Expense projects for Surplus Clothing Warehouses only.
	805----	1938-----	765009-----	765-9-1 Labor Statistics only.
		1939-----	265009-----	All 1939 act Administrative Expense projects for Labor Statistics only.
	806----	1938-----	765009-----	765-9-1 Transfer to NEC only.
	807----	1938-----	765009-----	765-9-1 Surplus Clothing Dist. only.
		1939-----	265009-----	All 1939 act Administrative Expense projects for Surplus Clothing Distribution only.
	808----	1935-----	065019-----	65-1 Camp Roosevelt only.
		1936-----	65-06/8999---	265-1 Camp Roosevelt only.
		1937-----	565089-----	565-9-1 Camp Roosevelt only.
		1938-----	765009-----	765-9-1 Camp Roosevelt only.
		1939-----	265009-----	All 1939 act Administrative Expense projects for Camp Roosevelt only.
	809----	1935-----	065019-----	65-1 Foremanship Training only.
		1936-----	65-06/8999---	265-1 Foremanship Training only.
		1937-----	565089-----	565-9-1 Foremanship Training only.
		1938-----	765009-----	765-9-1 Foremanship Training only.
		1939-----	265009-----	All 1939 act Administrative Expense projects for Foremanship Training only.
	810----	1935-----	065019-----	65-1 Intake and Certification only.
		1936-----	65-06/8999---	265-1 Intake and Certification only.
		1937-----	565089-----	565-9-1 Intake and Certification only.
		1938-----	765009-----	765-9-1 Intake and Certification only.
		1939-----	265009-----	All 1939 act Administrative Expense projects for Intake and Certification only.
	811----	1938-----	765009-----	765-9-1 Settlement of claims only.
	812----	1938-----	765009-----	765-9-1 Community Center only.
		1939-----	265009-----	All 1939 act Administrative Expense projects for Community Center only.
	813----	1935-----	065019-----	65-1 Case Load Review only.
		1936-----	65-06/8999---	265-1 Case Load Review only.
		1937-----	565089-----	565-9-1 Case Load Review only.
		1938-----	765009-----	765-9-1 Case Load Review only.

Program classification		ERA act	Appropriation or expenditure limitation	Official project
Major	Minor			
800— Con.	814 ----	1935 ----	065019 ----	65-1 Federal No. 1 N. Y. City only.
		1936 ----	65-06/8999 --	265-1 Federal No. 1 N. Y. City only.
		1937 ----	565089 ----	565-9-1 Federal No. 1 N. Y. City only.
		1938 ----	765009 ----	765-9-1 Federal No. 1 N. Y. City only.
		1939 ----	265009 ----	All 1939 act Administrative Expense projects for Federal No. 1 N. Y. City only.
	815 ----	1935 ----	065019 ----	65-1 NYA Adm. Expense only.
		1935 ----	065049 ----	65-2000 NYA Adm. Expense only.
		1936 ----	65-06/8999 --	265-1 NYA Adm. Expense only.
		1937 ----	565089 ----	565-9-1 NYA Adm. Expense only.
		1938 ----	765009 ----	765-9-1 NYA Adm. Expense only.
	816 ----	1935 ----	065019 ----	65-1 Quoddy Village only.
			065049 ----	65-2000 Quoddy Village only.
		1936 ----	65-06/8999 --	265-1 Quoddy Village only.
		1937 ----	565089 ----	565-9-1 Quoddy Village only.
		1938 ----	765009 ----	765-9-1 Quoddy Village only.
	817 ----	1938 ----	765009 ----	765-9-1 Surplus Clothing Warehouses, outgoing freight only.
	818 ----	1938 ----	765009 ----	765-9-1 Commerce, Bureau of the Census only.
	819 ----	1939 ----	265009 ----	All 1939 act Administrative Expense projects; Commerce, Coast and Geodetic Survey only
		Fis. yr. 1941.	465009 ----	All fiscal year 1941 act Administrative Expense projects; Commerce, Coast and Geodetic Survey only.
	820 ----	1939 ----	265009 ----	Federal Security Agency, Office of Education.
900 ----	905 ----	1935 ----	065078 ----	All projects.
	901 ----	1936 ----	265010 ----	All projects.
	902 ----	1938 ----	765006 ----	All projects.
	903 ----	1937 ----	465022 ----	Possum Kingdom Dam only.
	904 ----	1938 ----	665005 ----	Nonlabor Assistance only.
	906 ----	1939 ----	265003 ----	Settlement of Damage Claims.
		Fis. yr. 1941.	465003 ----	Settlement of Damage Claims.
		Fis. yr. 1942.	865003 ----	Settlement of Damage Claims.
	907 ----	1939 ----	265005 ----	Tornado Relief in Anoka and Hennepin Counties, Minn.

Note.—National Youth Administration Program Classes were listed above for reference purposes and to complete the numerical sequence. Treasury Department reports to the National Youth Administration shall be on the following conversion symbol basis:

ERA Act of—	Appropriation symbols on WPA records for NYA activities	Program classifications for NYA activities	Conversion symbols for reports to NYA
1935 -----	065035 -----	604, 707, and 708 -----	080035.
1935 -----	065019 -----	815 and 816 -----	080019.
1935 -----	065049 -----	815 and 816 -----	080049.
1936 -----	165029 -----	707 -----	180029.
1936 -----	265019 -----	604 -----	280019.
1936 -----	65-06/8999 -----	815 and 816 -----	280689.
1937 -----	465800 -----	707 -----	480800.
1937 -----	565044 -----	604 and 707 -----	580044.
1937 -----	565089 -----	815 and 816 -----	580089.
1938 -----	780008 -----	604 -----	780008.
1938 -----	780004 -----	707 -----	780004.
1938 -----	780005 -----	707 -----	780005.
1938 -----	765009 -----	815 and 816 -----	780009.

Added Sept. 18, 1941

Official Project Numbers for Administrative Expense

Listed below are the official project numbers of the five categories of general administrative expense.

	<i>1939 act</i>	<i>Fiscal year 1941 act</i>	<i>Fiscal year 1942 act</i>
1. Salaries	65-9-00-11	165-9-00-11	265-9-00-11
2. Communication Service	65-9-00-12	165-9-00-12	265-9-00-12
3. Travel	65-9-00-13	165-9-00-13	265-9-00-13
4. Printing and Binding*	65-9-00-14	165-9-00-14	265-9-00-14
5. Other	65-9-00-15	165-9-00-15	265-9-00-15

*Special limitation symbols are prescribed for identifying field printing expenditures of the Work Projects Administration. Encumbrance, voucher, and other documents applicable to expenditures for field printing shall bear the following limitation symbols suffixed to the pertinent appropriation or expenditure symbol:

1939 act----- .402

Fiscal year 1941 act--- .107

Fiscal year 1942 act--- .207

Added Sept. 18, 1941

SUBJECT INDEX

A

	Page
Absence (<i>see also</i> HOURS OF WORK; Lost time):	
Administrative employees, deductions-----	4.1.033
Project supervisory employees:	
Crediting absence as time worked, allowable reasons--	4.1.023
Deductions-----	4.2.015
Project wage employees:	
Crediting absence as time worked, allowable reasons--	4.1.019
Entries of allowable lost time on WPA Form 502---	4.1.019-4.1.020
Abstract of unliquidated encumbrances. (<i>See</i> ENCUMBRANCES, unliquidated.)	
Accident Report. (<i>See</i> WPA Form 351.)	
ACCOUNTING (<i>see also</i> ACCOUNTS; BUDGETS; ENCUMBRANCES, Expenditures; FUNDS):	
Art program projects, requirements-----	4.5.103
Appropriations, lapsed-----	4.5.026-4.5.0261
Budget, responsibility-----	4.5.001
Division of Finance, responsibilities-----	4.5.001
Documents:	
Maintenance-----	4.5.009
Procurement, file-----	4.5.012
Encumbrances, control-----	4.5.008
Errors, correction-----	4.2.061
Expenditures, control-----	4.5.008
Refunds-----	4.2.062
Reports, Treasury State Accounts Office, responsibility (<i>see also</i> Financial reports)-----	4.5.001
Symbols, list-----	4.8.001-4.8.002
Travel vouchers, examination-----	4.2.065
ACCOUNTS:	
Budget, control-----	4.5.002
Maintenance, general instructions-----	4.5.008
Numbering, general ledgers-----	4.5.031-4.5.032
Titles (<i>see also</i> appropriate account titles for detailed information):	
Administrative Expense Ledger-----	4.5.047-4.5.048
Admission Fund (Group V) Ledger-----	4.5.040
Collection Account (81).	
Unexpended Special Deposit (82).	
Earned Income (83).	

ACCOUNTS—Continued.

Titles—Continued.

Admission Fund (Group V) Ledger—Continued.	
Encumbered Income (84).	
Unliquidated Encumbrances (86).	
Advance Sales (87).	
Tax Account (88).	
Lessor's Percentage Sharing Account (89).	
Collections Covered Into Miscellaneous Receipts (90).	
Major Program (Group I) Ledger-----	4.5.032-4.5.033
Unfunded Balance of Budget (1).	
Undistributed Budget (2).	
Distributed Budget (3).	
Textile Budget Suspense (3A).	
Authorizations Received (4).	
Unliquidated Encumbrances (7).	
Authorizations Expended (8).	
Encumbrances Incurred (9).	
Minor Program (Group II) Ledger-----	4.5.034
Authorizations Received (4).	
Authorizations Available for Encumbrances (5).	
Unliquidated Encumbrances (7).	
Authorizations Expended (8).	
Encumbrances Incurred (9).	
Official Project Limitation Control-----	4.5.041-4.5.042
Project Ledger-----	4.5.043-4.5.044
Sponsor's Expenditures and Special Deposit (Group IV) Ledger-----	4.5.039
Sponsor's Expenditures (61).	
Sponsor's Pledges Liquidated (62).	
Unexpended Sponsor's Cash Deposits (63).	
Unencumbered Sponsor's Cash Deposits (64).	
Unliquidated Sponsor's Encumbrances (66).	
Sponsor's Ledger-----	4.5.045-4.5.046
Supply Fund (Group III) Ledger-----	4.5.035-4.5.038
Inventory:	
Unordered Requisitions (10).	
Materials and Supplies (11).	
Equipment (12).	
Implements (13).	

ACCOUNTS—Continued.	Page	Affidavit Required by the Emergency Relief Appropriation Act, Fiscal Year 1941. (See WPA Form 608.)	Page
Titles—Continued.		Agent Cashier:	
Supply Fund (Group III) Ledger—Continued.		Appointment-----	4.5.103
Direct Service:		Cash Advances:	
Equipment Rental (From Contractors) (15).		Disbursement receipts-----	4.5.104
Equipment Operators (18).		Responsibility-----	4.5.103
Implement Service Account (19).		Surety bond-----	4.5.103
Shop Account (20).		Treasury issuance-----	4.5.103
Equipment Rental (16).		Duties:	
Fabrication and Production (21-39).		Disbursement responsibilities-----	4.5.104-4.5.105
General Service (40).		Payment, emergency employees-----	4.5.104
Fund Accounts:		Record of rejected subvouchers-----	4.5.105
Encumbrances Incurred (50).		Submission of DPS Forms 16 and 17-----	4.5.106
Reimbursements From Operating Projects (51).		Termination-----	4.5.105
Project Accounts Receivable (Inventory Items Only) (52).		Allotment. (See Authorization.)	
Project Accounts Payable (Inventory Items Only) (53).		Allowable time lost. (See Lost time.)	
Donated Property Received (54).		Annual leave. (See Leave.)	
Inventory Removals (Surveyed and Serviceable Surplus Property Removed) (55).		Application for Payment of Amounts Due Deceased or Incompetent Civilian Employees, Officers and Enlisted Men in the Military Service and Public Creditors of the United States. (See Standard Form 1055.)	
Property Transferred to Supply Fund Under Subsequent Acts (56).		Application for State Supply Fund Limitation. (See WPA Form 748.)	
Net Loss and Gain by Supply Fund Operations (57).		Appointive Compensation Schedules, prescribed by Commissioner-----	4.2.001
Project Accounts Receivable (Direct Services) (58).		Appointive employees (see also Administrative employees):	
Suspense-----	4.5.010	Earnings:	
Trial balance. (See Trial balance.)		Computation-----	4.2.016
Addresses of employees:		Record-----	4.2.013
Checking by timekeeper-----	4.1.015	Leave, earnings postings-----	4.2.013
Listing on time report-----	4.1.009	Pay roll. (See Standard Form 1013.)	
Notice of change-----	4.1.010	Supply fund personnel:	
Use of general delivery-----	4.1.010	Definition-----	4.1.007-4.1.009
Administrative budgets (see also BUDGET):		Timekeeping-----	4.1.034
Authorization, WPA Form 262-----	4.5.002	Termination, earnings postings-----	4.2.013
Encumbrance-----	4.5.002, 4.5.047-4.5.048	Appointment letters, filing and recording (see also SUPPLY FUND, personnel; Administrative employees; Appointive employees)-----	4.2.013, 4.2.019
Limitation-----	4.5.002	Appropriation or Expenditure Symbol and Minor Program Classification Ledger Accounts. (See Group II Ledger Accounts.)	
Administrative employees (see also Appointive employees):		Appropriations (see also ENCUMBRANCES; FUNDS):	
Appointment-----	4.2.001	Adjustment, correction-----	4.2.060
Compensation. (See COMPENSATION.)		Lapsed:	
Definition-----	4.1.007	Cancellation of unliquidated encumbrances-----	4.5.026
Timekeeping, notations on attendance record-----	4.1.033	Claims for payment-----	4.5.026
Administrative Expense Ledger. (See WPA Form 705.)		Collections-----	4.5.0261
Administrative funds:		Encumbrance, listing-----	4.5.026
Authorization, posting-----	4.5.048	Establishment of Nation-wide accounts-----	4.5.026-4.5.0261
Communication service, encumbrance-----	4.5.047-4.5.048	Payment of claims-----	4.5.026
Official project numbers-----	4.5.047-4.5.048	Reconciliation Account-----	4.5.026
Other nonpersonal expense, encumbrance-----	4.5.047-4.5.048	Trial balance-----	4.5.034
Personal services, encumbrance-----	4.5.047-4.5.048	Refunds-----	4.2.062
Printing and binding:		Symbol, list-----	4.5.003-4.5.013
Encumbrance-----	4.5.047-4.5.048	Transfers between (see also Standard Form 1080)-----	4.2.056
Special limitation symbol-----	4.5.047-4.5.048	Area Finance Officer:	
Report, WPA Form 717-----	4.5.073-4.5.074	Duties, project timekeeping:	
Travel expense, encumbrance-----	4.5.047-4.5.048	Inspection-----	4.1.004
Administrative pay rolls. (See PAY ROLLS.)		Report-----	4.1.004
Admission funds (see also Agent Cashier):		Supervision-----	4.1.004
Federal Project No. 1, financial report-----	4.5.076-4.5.078		
Sponsor accounts, auditing-----	4.5.106		
Advance Sales Accounts (87) (Group V Ledger), entries-----	4.5.040		
Advice of Project Authorization. (See Treasury Form A-2.)			
Advice of State Monthly Budget. (See WPA Form A-2d.)			
Affidavit of Undertaker. (See Compensation Form CA-43.)			
Affidavit Relating to Representatives of Deceased Employees. (See Compensation Form CA-42.)			

	Page		Page
Art. (See Works of art.)		Authorizations Received Account (4) (Group II Ledger), entries from WPA Form 755	4.5.034
Art program projects (see also Agent Cashier):		Automobiles. (See Motor vehicles.)	
Accounting functions	4.5.103-4.5.106	Autopsy. (See Death.)	
Employment, emergency	4.5.104		
Assigned employees (see also PROJECT SUPERVISORY EMPLOYEES; PROJECT WAGE EMPLOYEES):			
Definition	4.1.008		
Identification card, WPA Form 412	4.1.005		
Assigned hours (see also HOURS OF WORK; Lost time):			
Definition	4.1.008		
Timekeeping, posting to time report	4.1.015, 4.1.018		
Assignment (see also Employment; Reassignment):			
Documents (see also WPA Forms 402 and 403):			
Filing	4.2.019		
Functions	4.2.002		
Posting:			
WPA Form 501	4.1.014-4.1.015		
WPA Form 502	4.1.018		
Timekeeper's responsibility	4.1.001		
Dual assignment:			
Allowable hours, computation	4.1.030		
Reclassification, computation of hours	4.1.030		
Recording on time report	4.1.020		
Project wage employees, computation of normal assigned hours	4.1.029		
Termination, return of WPA Form 412	4.1.005		
Timekeepers'	4.1.001		
Attendance record, administrative employees (see also TIME-KEEPING)	4.1.033		
Authorization:			
Budget:			
Administrative:			
Issuance	4.5.002		
Report	4.5.073-4.5.074		
Instructions	4.5.002		
Reduction due to Federal agency project employees	4.5.002		
WPA Form A-2d	4.5.002		
Funds:			
Administrative:			
Posting	4.5.048		
Report, WPA Form 717	4.5.073-4.5.074		
Change	4.5.002		
Limitation:			
Presidential letter	4.5.005		
WPA Form 701	4.5.005		
Supply fund	4.5.079		
Treasury Form A-2	4.5.002		
Project, report	4.5.063-4.5.064		
Supply fund, report	4.5.067		
Authorizations Available for Encumbrance Account (5) (Group II Ledger), entries from WPA Form 755	4.5.034		
Authorizations Expended Account (8) (Group I Ledger), entries from WPA Form 754	4.5.033		
Authorizations Expended Account (8) (Group II Ledger), entries from WPA Form 754	4.5.034		
Authorizations Received Account (4) (Group I Ledger), entries from WPA Form 755	4.5.033		

B

Back strain, report on Compensation Form CA-2	4.1.062
Bills of lading. (See Government bills of lading.)	
Bids, invitation, equipment rental, copy to timekeeper	4.1.038
Bond. (See Surety bond.)	
Broken-time basis. (See EQUIPMENT RENTAL.)	
Budget Encumbrance Register. (See WPA Form 760.)	
BUDGET (see also ACCOUNTING: ENCUMBRANCES; Expenditures; FUNDS):	
Accounting:	
Control	4.5.002
Responsibility	4.5.001
Administrative:	
Authorization, WPA Form 262	4.5.002
Control, WPA Form 705	4.5.047-4.5.048
Encumbrance, credit adjustments from prior months	4.5.002
Limitation	4.5.002
Report, WPA Form 717	4.5.073-4.5.074
Authorization:	
Based on employment quotas	4.5.002-4.5.003
Establishment	4.5.002
Federal construction projects	4.5.003
Flood control and water conservation projects	4.5.004
Reduction due to Federal agency project employees	4.5.002
WPA Form A-2d	4.5.002
Encumbrance, control	4.5.0041
Labor:	
Limitation	4.5.002
Transfer	4.5.002
Limitations:	
Labor	4.5.002
Nonlabor	4.5.002
WPA Form A-2d	4.5.002
Nonlabor:	
Limitation	4.5.002
Microfilming projects, purchases for	4.5.004
Textile purchases	4.5.004
Transfer	4.5.002
Reports:	
Federal construction projects	4.5.072
Textile Suspense Account	4.5.072
WPA Form 724c	4.5.071-4.5.072
State distribution, WPA Form 730	4.5.004-4.5.0041
Burial expenses, deceased employees, claim	4.2.043
Busses. (See Motor vehicles.)	

C		Page	CLAIMS—Continued.	Page
Carriers' bills, post auditing-----	4.2.086		Mentally incompetent employees:	
Cash advances:			Encumbrance-----	4.5.010
Agent Cashier, duties-----	4.5.105		Supporting documents-----	4.2.042-4.2.043
Art program projects, emergency employees, payment-----	4.5.104		Uncashed checks-----	4.2.042
Disbursements:			Use of Standard Form 1055-----	4.2.040
Receipts-----	4.5.104		Pay check (see also PAY CHECKS):	
Record-----	4.5.104-4.5.105		Encumbrance-----	4.5.010
Encumbrance-----	4.5.103		Nonreceipt-----	4.2.050
Expenditures:			Reporting-----	4.1.092, 4.2.050
Reimbursement-----	4.5.104		Payment, notice, Treasury Form A-20-----	4.5.010
Responsibility of Agent Cashier-----	4.5.103		Property damage. (See Property damage.)	
Record of rejected subvouchers, Standard Form 1014-M-----	4.5.105		Property loss, record-----	4.4.023
Reimbursement:			Third party (injuries by):	
Deletions from vouchers-----	4.5.104		Advice to employees-----	4.1.085
Encumbrance of vouchers-----	4.5.104		Notice of death or serious injury-----	4.1.086
Preparation of vouchers-----	4.5.104		Settlement-----	4.1.085
Surety bond for Agent Cashier-----	4.5.103		Special report-----	4.1.085
Treasury issuance-----	4.5.103		Third party (injuries to), investigation-----	4.4.027
Cash deposit. (See Special cash deposit.)			Claim for Compensation on Account of Injury. (See Compensation Form CA-4.)	
Cement burns, medical treatment-----	4.1.055		Claim for Continuance of Compensation on Account of Disability. (See Compensation Form CA-8.)	
Certificote. (See WPA Form 422.)			Claim for Loss of or Damage to Property. (See WPA Form 950.)	
Certification (see also Certifying officer):			Claim of Dependents for Compensation on Account of Death. (See Compensation Form CA-5.)	
Expenditures, improper-----	4.5.0263		Collections:	
Pay rolls-----	4.2.001-4.2.002, 4.2.021, 4.2.030, 4.2.035		Compensation-----	4.2.078
Sponsor's contributions-----	4.5.007		Jury fees-----	4.2.078
Time report-----	4.2.005		Property losses-----	4.2.078
Certification of Sponsors' Contribution (Materials, Supplies, and Equipment). (See WPA Form 710.)			Schedule-----	4.2.077
Certification of Sponsors' Contributions (Personal Services and Specified Nonpersonal Items). (See WPA Form 710a.)			Collection Account (81)(Group V Ledger), entries-----	4.5.040
Certified defense projects. (See Defense projects.)			Collections Covered Into Miscellaneous Receipts (90) (Group V Ledger), entries-----	4.5.040
Certified employee, definition-----	4.1.008		Combined pay rolls. (See PAY ROLLS.)	
Certifying officer (see also Certification):			Communication Service, administrative:	
Authority, revocation-----	4.2.084		Adjustments from prior months, record-----	4.5.048
Designation-----	4.2.083		Budget report-----	4.5.073-4.5.074
Duties-----	4.2.083		Encumbrance, control-----	4.5.047-4.5.048
Qualifications-----	4.2.083		Expense official project number-----	4.8.015
Treasury regulations-----	4.2.083		Food report-----	4.5.073-4.5.074
Change in Encumbrance. (See Treasury Form A-5a.)			COMPENSATION:	
Change in Project Authorization. (See Treasury Form A-2a.)			Appointive employees, supply fund-----	4.1.051
Change of Status of Injury Cases. (See WPA Form 361.)			Authority:	
Checks (see also PAY CHECKS), scheduling and transmitting for cancellation-----	4.2.0801		U. S. Employees' Compensation Commission-----	4.4.001
Civil service employees, retirement, deduction-----	4.2.080		Work Projects Administration-----	4.4.002
CLAIMS:			Benefits, legal provisions-----	4.1.049
Appropriations, lapsed, processing-----	4.5.0251		Cases:	
Compensation. (See COMPENSATION.)			Active, report-----	4.4.016
Deceased employees:			Awaiting action-----	4.4.014
Certificate of registration-----	4.2.042		Closed, report-----	4.4.016
Encumbrance-----	4.5.010, 4.5.043		Confidential nature-----	4.1.049
Final illness expense-----	4.2.043		Inactive, report-----	4.4.016
Funeral expense-----	4.2.043		New, definition and report-----	4.4.016
Supporting documents-----	4.2.042-4.2.043		Status, change-----	4.4.010
Uncashed checks-----	4.2.042		Collection-----	4.2.078
Use of Standard Form 1055-----	4.2.040		Commission. (See U. S. Employees' Compensation Commission.)	
Disallowed, injury-----	4.4.011		Death:	
			Autopsy, permission-----	4.1.082
			Report, use of telephone or telegraph-----	4.1.083

COMPENSATION—Continued.

Page

Deductions:	
Federal agency-----	4.2.076-4.2.0761
Overpayment-----	4.2.044
Delay in submission of Compensation Form CA-4-----	4.1.065
Disability:	
Claim, Compensation Form CA-4-----	4.1.065
Continued, use of Compensation Form CA-8-----	4.1.070
Disallowed, entry on WPA Form 361-----	4.4.011
Doctor's invoice. (See Compensation Form S-69.)	
Doubtful cases, use of Special Form CA-17-----	4.1.075
Forms:	
List-----	4.1.052
Preparation-----	4.1.052
"In the performance of duty," definition-----	4.1.051
Injuries:	
Back strain, report-----	4.1.062
Cement burns-----	4.1.055
Doubtful, list-----	4.1.054
Enroute to or from work, reporting-----	4.1.062
Eye-----	4.1.055
Heat exhaustion, reporting-----	4.1.063
Hernia, use of Compensation Form CA-32-----	4.1.079
Investigation, responsibility-----	4.1.049
Motor vehicle, reporting-----	4.1.062
Mouth-----	4.1.055
Recurrence, reporting-----	4.1.064
Teeth-----	4.1.055
Traumatic, definition-----	4.1.051
Medical Treatment:	
Authorization-----	4.1.049, 4.1.053
Employees entitled-----	4.1.053
Examination, special, reporting-----	4.1.065
Federal medical facilities, use-----	4.1.053
Hernia, authority-----	4.1.079
Hospital, selection-----	4.1.053
Hospitalization, authorization-----	4.1.054
Injuries:	
Cases, reopened:	
Emergency-----	4.1.054
List-----	4.1.054
Doubtful-----	4.1.054
Osteopaths, use-----	4.1.053
Physicians:	
Definition-----	4.1.051, 4.4.007
Equitable distribution-----	4.1.053
Selection-----	4.1.053
Use-----	4.1.053
Practitioners, approved-----	4.4.007
Project wage employee time record-----	4.1.019-4.1.020
Request, use of Special Form CA-16-----	4.1.075
Sponsors' employees-----	4.1.054-4.1.055
Voucher-----	4.1.087
National Park Service, responsibility-----	4.4.006
Nonadministrative, employees, definition-----	4.1.051
Official superior, definition-----	4.1.051

COMPENSATION—Continued.

Page

Payment:	
Authority-----	4.4.012
Earnings, postings-----	4.2.017
Forms, use-----	4.4.012
Local, reporting-----	4.4.013
U. S. Employees' Compensation Commission, notice-----	4.4.013
Waiting period, definition-----	4.4.012
Pay rolls (see also PAY ROLLS; WPA Form 511):	
Certification-----	4.2.030
Deductions for overpayment-----	4.2.031, 4.2.044, 4.2.076-4.2.0761
Federal agency projects, special certificate-----	4.2.031
Preparation-----	4.2.030, 4.4.012
Verification-----	4.2.030
Physician:	
Definition-----	4.1.051
Report on Compensation Form CA-2-----	4.1.063
Selection-----	4.1.053
Use-----	4.1.053
Voucher, services-----	4.1.087
Records:	
"Compensation and Medical Expense Record," maintenance--	4.4.009
File of WPA Form 351-----	4.4.009
Filing-----	4.4.009
"Individual Injury Record," maintenance-----	4.4.009
"Injury Claim Register," maintenance-----	4.4.009
List of cases by physicians-----	4.4.009
Register of claims. (See WPA Form 360):	
Reports (see also WPA Forms 955, 955a, and 956):	
Administrative cost-----	4.4.015
Cases:	
Closed-----	4.4.018
Handled-----	4.4.015
Death, use of Compensation Form CA-3-----	4.1.082
Hospital expense-----	4.4.017
Lost time-----	4.4.017
Medical expense-----	4.4.017
Notice of injury-----	4.1.056
Preparation, responsibility-----	4.1.049
Special monthly-----	4.4.015
Security worker, definition-----	4.1.051
State Compensation Officer. (See State Compensation Officer.)	
State Compensation Section. (See State Compensation Section.)	
Supply fund personnel-----	4.1.051
Termination:	
Disability, use of Compensation Form CA-3-----	4.1.077
Notice-----	4.4.013
Third-party claim:	
Advice to employees by timekeeper-----	4.1.085
Notification of death or serious injury-----	4.1.086
Settlement-----	4.1.085
Special reports of timekeeper-----	4.1.085
Timekeeping, preparation of forms-----	4.1.002

4. INDEX.006 • SUBJECT INDEX

COMPENSATION—Continued.	
Waiting period:	
Computation	4.1.067-4.1.068
Definition	4.1.051
Consolidated projects. (See Projects.)	
Consolidated Report of Admissions of Sponsors' Transactions. (See WPA Form 728.)	
Construction equipment. (See Equipment.)	
Contractual equipment. (See EQUIPMENT RENTAL.)	

D

Daily Box Office Statement. (See OPS Form 16.)	
Daily Production Report of Contractual Equipment Services. (See WPA Form 767.)	
Daily Statement of Transactions. (See Treasury Form B-15b or B-12.)	
Daily Summary Journal. (See WPA Form 754.)	
Damages. (See Property, damage.)	
Death:	
Autopsy, permission	4.1.082
Certificate of Registration	4.2.042
Report:	
Use of Compensation Form CA-3	4.1.082
Use of telephone or telegraph	4.1.083
Deceased employees, claim:	
Burial expense	4.2.043
Certificate of Registration	4.2.042
Encumbrance	4.5.010, 4.5.043
Final illness expense	4.2.043
Funeral expense	4.2.043
Pay checks	4.2.042
Supporting documents	4.2.042-4.2.043
Use of Standard Form 1055	4.2.040
Deductions:	
Absence:	
Administrative pay roll	4.1.033
Project supervisory employees	4.2.015
Compensation, overpayment	4.2.044
Due Federal agencies	4.2.076
Equipment rented, idle time	4.2.040
Jury fees	4.2.044
Pay rolls:	
Compensation	4.2.0761
Jury fees	4.2.0761
Liquidation of indebtedness	4.2.044
Property losses	4.2.0761
Retirement, civil service employees	4.2.080
Subsistence:	
Entries on WPA Form 504	4.2.024-4.2.025
Entries on WPA Form 509	4.2.028
Involving other Federal agencies	4.2.002
Pay roll encumbrance	4.5.017
Project supervisory employees, earnings postings	4.2.012

Deductions—Continued.	
Subsistence—Continued.	
Project wage employees:	
Earnings postings	4.2.010
Recording on time report	4.1.021-4.1.022
Voucher, schedule	4.2.075
Defense projects:	
Encumbrance reporting	4.5.064
Expenditure reporting	4.5.064
Delivery charge, equipment rental time-rate basis, invoicing	4.1.045
Deposit. (See Special deposits.)	
Direct services, charges, bases of	4.5.095
Direct Service Accounts (Group III Ledger) [see also specific accounts: Equipment Rental (From Contractors) (15); Equipment Rental (16); Equipment Operators (18); Implement Service (19); Shop Account (20); Fabrication and Production Account (21-39)]:	4.5.036
Balances, transfer	4.5.096
Charges, bases	4.5.095
Encumbrance, transfer of property with other accounts	4.5.082-4.5.083
Entries	4.5.082-4.5.083
Maintenance	4.5.080-4.5.081
Numbering	4.5.081-4.5.082
Property:	
Furnished projects, WPA Form 740	4.5.095
Transfer, record, WPA Form 756	4.5.088
Reimbursements:	
Record	4.5.081
Use of WPA Form 746	4.5.095-4.5.096
Director of Finance. (See Division of Finance.)	
Disability. (See COMPENSATION.)	
Disbursements:	
Cash advance, receipts	4.5.104
Schedule. (See Standard Form 1064.)	
Disbursing Ledger. (See Standard Form 1014-M.)	
Discounts, equipment rental invoice	4.1.045
Dismissals. (See Termination.)	
Distributed Budget Account (3) (Group I Ledger), entries from WPA Form 755	4.5.033
Distribution of State Monthly Budget. (See WPA Form 730.)	
District property accountant. (See Property accountant.)	
Division of Finance (see also specific forms and procedures):	
Functions:	
Accounting	4.5.001, 4.5.008, 4.5.012
Agent Cashier, supervision	4.5.103
Compensation administration	4.4.002
Fuat status, reporting	4.5.059
Inventory records, responsibility	4.3.001
Pay roll preparation	4.2.001, 4.2.021
Sponsor's admission funds, auditing	4.5.106
Sponsor's publication income, auditing	4.5.106
Timekeeping responsibility (see also TIMEKEEPING)	4.1.001
Time report, processing and scheduling	4.2.003
Organization:	
Compensation Section	4.4.003
Property Accounting Section, supply fund	4.5.080
Treasury Liaison Unit	4.2.047

Division of Investigation, investigation of property damage claims-----	Page
Doctor. (See Physician.)-----	4.4.024
Documents:	
Accounting-----	4.5.012
Assignment, functions-----	4.2.002
Encumbrance, filing-----	4.5.049
Procurement:	
Filing-----	4.5.012
Responsibility-----	4.5.012
Donated Property Received Account (54), Fund Accounts (Group III Ledger):	
Entries from WPA Form 756-----	4.5.036, 4.5.090
Use-----	4.5.084
Dual assignment (see also Assignment):	
Allowable hours, computation-----	4.1.030
Reclassification, computation of hours-----	4.1.030
Recording on time report-----	4.1.020
WPA Form 501, preparation-----	4.1.016

E

Earned Income Account (83) (Group V Ledger), entries-----	4.5.040
Earnings (see also Salaries; Wages):	
Appointive employees, computation-----	4.2.016
Computation:	
Appointive employees-----	4.2.016
Project supervisory employees-----	4.1.023-4.1.024, 4.2.015
Project wage employees, computation-----	4.1.019
Deductions for subsistence involving other Federal agencies-----	4.2.002
Equipment rental. (See EQUIPMENT RENTAL.)	
Project supervisory employees, computation-----	4.1.023-4.1.024, 4.2.015
Project wage employees, computation-----	4.1.019
Records. (See WPA Forms 507, 507a, and 507b.)	
Schedule of monthly, establishment-----	4.2.001
Eighteen months' provision (see also Employment; Termination; Reassignment):	
Cancellation of allowable hours by Pay Roll Voucher Unit--	4.2.010
Termination, earnings postings-----	4.2.007
Elections. (See Voting.)	
Employees. (See specific type of employee: administrative; appointive; deceased; mentally incompetent; project wage; project supervisory; assigned; nonadministrative; non-supervisory; supply fund; sponsor.)	
Employees' Compensation Commission. (See U. S. Employees' Compensation Commission.)	
Employee's Identification Card. (See WPA Form 412.)	
Employee's Notice of Injury and Original Claim for Compensation and Medical Treatment. (See Compensation Form CA-1.)	
Employment (see also Absence; Assignment; Eighteen months' provision; HOURS OF WORK; Reassignment; Termination):	
Addresses of employees-----	4.1.010

Employment--Continued.	Page
Count, responsibility-----	4.1.003
Identification card of employees, WPA Form 412-----	4.1.005
Report, weekly. (See WPA Form 732.)	
Encumbered Income Account (84) (Group V Ledger), entries---	4.5.040
ENCUMBRANCES:	
Accounting control-----	4.5.008
Adjustment:	
Purchase voucher-----	4.5.013
Standard Form 1017-G-----	4.5.017
Treasury Form A-5a, use-----	4.2.082
Treasury Form A-6, use of Treasury Form A-5a-----	4.5.013
Treasury Form A-7-----	4.5.013
Administrative:	
Control, WPA Form 705-----	4.5.047-4.5.048
Credit adjustments from prior months, record-----	4.5.048
Report-----	4.5.073-4.5.074
Advance posting-----	4.5.009
Appropriation, lapsed:	
Cancellation-----	4.5.026
Claims-----	4.5.0261
Collections-----	4.5.0261
Listing-----	4.5.026
Reconciliation Account-----	4.5.026
Bills of lading-----	4.2.086
Budget control, WPA Form 760-----	4.5.0041
Cash advances, Agent Cashier-----	4.5.103
Cash deposits:	
Posting-----	4.5.007
Report-----	4.5.052
Change, Treasury Form A-5a-----	4.2.082
Claims:	
Deceased employees-----	4.5.010, 4.5.043
Mentally incompetent employees-----	4.5.010
Pay check-----	4.5.010
Property damage-----	4.4.026
Communication service, administrative-----	4.5.047-4.5.048
Corrections by Treasury State Accounts Office, Treasury Form A-17-----	4.5.019
Defense projects, reporting-----	4.5.064
Documents:	
Filing-----	4.5.049-4.5.050
Procurement, WPA Form 757-----	4.5.020
Transmittal. (See specific documents.)	
Equipment rental:	
Adjustment-----	4.5.014
Supply fund-----	4.5.081-4.5.082
Use of Treasury Form A-5-----	4.5.014
Limitation:	
Administrative-----	4.5.047-4.5.048
Authorization:	
Fund-----	4.5.002
Presidential letter-----	4.5.005
WPA Form 701-----	4.5.005
Control-----	4.5.001
Liquidation:	
Posting to WPA Form 704-----	4.5.049
Record, WPA Form 761-----	4.5.049
Responsibility-----	4.5.001
Miscellaneous. (See Treasury Form A-5.)	

4. INDEX.008 • SUBJECT INDEX

ENCUMBRANCES—Continued.	Page	Encumbrances Incurred Account (50), Fund Accounts (Group III Ledger):	Page
Nonlabor, control	4.5.080, 4.5.092	Entries from WPA Forms 756 and 757, Treasury Form A-40, and Standard Form 1017-G	4.5.036
Pay rolls:		Reconciliation	4.5.084
Administrative	4.5.047-4.5.048	Subaccounts	4.5.084
Project:		Use	4.5.084
Establishment	4.5.009	<i>Encumbrance and Liquidation Record. (See WPA Form 781.)</i>	
Posting:		Encumbrance and liquidation, simultaneous (see also ENCUMBRANCES):	
Suspense Account	4.5.010, 4.5.043	Claims:	
WPA Form 704	4.5.010, 4.5.043	Deceased	4.5.010
Subsistence deductions	4.5.017	Mentally incompetent	4.5.010
Supply fund:		Documents:	
Establishment	4.5.011	Standard Form 1013	4.5.011
Posting to Suspense Account	4.5.010, 4.5.043	Standard Form 1017-G	4.5.017
Printing and binding, administrative	4.5.047-4.5.048	Standard Form 1044	4.5.017
Project, report	4.5.063-4.5.064	Standard Form 1046	4.5.017
Register. (See WPA Form 757.)		Standard Form 1047	4.5.017
Reports	4.5.059-4.5.078	Standard Form 1067	4.5.015
Sponsor's cash deposits. (See Special cash deposits.)		Standard Form 1080	4.5.017
Standard Form 1017-G	4.5.017	Standard Form 1096	4.5.017
Standard Form 1044	4.5.017	Standard Form 1097	4.5.017
Standard Form 1046	4.5.017	WPA Form 503	4.5.010
Standard Form 1047	4.5.017	WPA Form 504	4.5.010
Standard Form 1080	4.5.017	WPA Form 509	4.5.010
Standard Form 1096	4.5.017	Registration on Treasury Form A-40	4.5.019
Standard Form 1097	4.5.017	<i>Encumbrance Register. (See WPA Form 757.)</i>	
Supply fund:		Equipment [see also Equipment (heavy); Equipment (other-than-heavy)]:	
Equipment rental	4.5.081	Automotive, inventory report, State-wide summary	4.3.022
Posting to WPA Form 704	4.5.043	Charge. (See EQUIPMENT RENTAL, straight-time basis.)	
Recording on WPA Forms 704b and 704c	4.5.100-4.5.101	Contractual. (See EQUIPMENT RENTAL.)	
Report	4.5.067-4.5.070	Major construction, inventory report, State-wide summary	4.3.021
Transfer to new act	4.5.102	Office. (See Office equipment.)	
WPA Form 752	4.5.022	Sewing, inventory report, State-wide summary	4.3.025-4.3.026
Suspense:		Supply fund:	
Document, filing	4.5.025	Depreciation charges	4.5.081-4.5.082
Notice, Treasury Form D-140	4.5.025	Repair charges	4.5.081-4.5.082
Pay roll	4.5.025	Equipment (heavy) (see also Equipment):	
Use	4.5.025	Inventory record	4.3.011
Suspense Account, textiles	4.5.054	Posting of current value	4.3.011
Travel:		Equipment (other-than-heavy), inventory record (see also Equipment)	4.3.009
Administrative, control, use of WPA Form 705 -	4.5.047-4.5.048	Equipment Account (12), Inventory Accounts (Group III Ledger):	
Liquidation	4.5.015	Entries from WPA Forms 755 and 756	4.5.036
Nonlabor control	4.5.015	Posting WPA Form 756	4.5.090
Posting	4.5.015	Use	4.5.081
Treasury Form A-4, posting on WPA Form 704	4.5.043	Verification with inventory records	4.5.081
Treasury Form A-5, use	4.2.081	Equipment Operators Account, Direct Service Accounts (Group III Ledger):	
Treasury Form A-6, stamping	4.5.020	Charges, basis	4.5.095-4.5.096
Treasury Form A-40	4.5.024	Entries from Treasury Form A-40 and WPA Form 746	4.5.036
Unliquidated:		Reimbursement	4.5.082
Abstract:		Use	4.5.082
Preparation	4.5.057		
Reconciliation	4.5.057		
Verification, WPA Form 704	4.5.050		
Encumbrances Incurred Account (9) (Group I Ledger), entries from WPA Form 754	4.5.028, 4.5.033		
Encumbrances Incurred Account (9) (Group II Ledger), entries from WPA Form 754	4.5.028, 4.5.034		

Revised Jan. 2, 1941

EQUIPMENT RENTAL (see also WPA Forms 508, 508b, and 767):		Page
Bid, invitation, copy to timekeeper	-----	4.1.038
Broken-time basis:		
Timekeeping	4.1.035-4.1.036, 4.1.040-4.1.041	
Use	-----	4.1.035
Delivery and removal charges	-----	4.1.045-4.1.046
Encumbrance:		
Adjustment	-----	4.5.014
Supply fund	-----	4.5.081
Excess hours of use	-----	4.2.054
Invoices:		
Assistance to vendors in preparation	-----	4.1.035
Audit	-----	4.2.053-4.2.054
Output basis:		
Timekeeping	-----	4.1.036, 4.1.043
Use	-----	4.1.035
Payment, computation	-----	4.1.040
Record, production	-----	4.1.043
Straight-time basis:		
Timekeeping	-----	4.1.035, 4.1.041
Use	-----	4.1.035
Supply fund, encumbrances	-----	4.5.081
Timekeeping (see also WPA Forms 508 and 508b):		
Broken-time basis	-----	4.1.035, 4.1.040
Checking receipt of Treasury Form A-7	-----	4.1.002
Contract reference	-----	4.1.037
Deductions for idle time	-----	4.1.037, 4.1.040
Information required	-----	4.1.038
Notice of use of equipment	-----	4.1.038
Output basis	-----	4.1.036, 4.1.043
Responsibility	-----	4.1.002, 4.1.035
Straight-time basis	-----	4.1.035, 4.1.041
Vendor's invoice:		
Production basis, discounts	-----	4.1.047
Time-rate basis:		
Discounts	-----	4.1.045
Excess hours	-----	4.1.045
Voucher:		
Establishment of encumbrances	-----	4.5.014
Filing	-----	4.5.012
Use and preparation of WPA Form 768	-----	4.2.053
Equipment Rental Account (16), Direct Service Accounts (Group III Ledger):		
Charges, basis	-----	4.5.095
Entries from Standard Form 1017-G and WPA Form 746	-----	4.5.036
Use	-----	4.5.081-4.5.082
Equipment Rental (From Contractors) Account (15), Direct Service Account (Group III Ledger):		
Charges, basis	-----	4.5.095
Entries from WPA Forms 746 and 757	-----	4.5.036
Use	-----	4.5.081
Equipment Rental Voucher, (See WPA Form 768.)		
Exceptions, use of Standard Form 1100	-----	4.5.0262
Expendable property (see also Consumed property; Produced property; Property):		
Inventory record	-----	4.3.004, 4.3.009
Expendable property—Continued.		
Supply fund:		
Inventory records	-----	4.3.004
Record of disposition	-----	4.3.014
Expenditures (see also ENCUMBRANCES; FUNDS):		
Accounting control	-----	4.5.008
Authorization:		
Presidential letters	-----	4.5.005
WPA Form 701	-----	4.5.005
Certification, improper	-----	4.5.0263
Defense projects, reporting	-----	4.5.064
Disallowed, Standard Form 1100	-----	4.5.0262-4.5.0263
Posting to WPA Form 704	-----	4.5.044-4.5.0441
Project, report	-----	4.5.063-4.5.064
Record, WPA Form 704	-----	4.5.043-4.5.044
Sponsor:		
Cash deposits	-----	4.5.007
Record	-----	4.5.045-4.5.046
Expenditure symbol:		
Funds:		
Limitation	-----	4.5.002
Transfer	-----	4.5.002
List	-----	4.3.003-4.3.013
Expenditure Symbol and Minor Program Classification (Group II) Ledger Accounts. (See Group II Ledger.)		
Expense, administrative. (See Administrative funds.)		
Expired appropriation. (See Appropriations.)		
Eye injury, medical treatment	-----	4.1.055

F

Fabricated property. (See Property.)	
Fabrication and Production Accounts (21-39), Direct Service Accounts (Group III Ledger):	
Entries from:	
Treasury Form A-40	4.5.036
WPA Form 746	4.5.036
WPA Form 757	4.5.036
Use	4.5.082
Federal agency:	
Deductions due from WPA accounts	4.2.076
Funds, report	4.5.055
Project employees:	
Pay rolls, compensation, use of WPA Form 511	4.2.029
Reassignment, earnings postings	4.2.009
Federal construction projects:	
Authorization of funds	4.5.003
Budget reporting	4.5.072
Federal medical facilities. (See MEDICAL TREATMENT.)	
Federal Project No. 1, financial report	4.5.076-4.5.078
Field Time Book. (See WPA Form 501.)	

4. INDEX.010 • SUBJECT INDEX

Field Time Report of Equipment Rental Services. (See WPA Form 508b.)	Page	FUNDS—Continued.	Page
Filing. (See specific forms in form index.)		Textile purchases -----	4.5.004
Financial reports (see also Trial balances):		Transfer between expenditure symbol (see also Standard Form 1080) -----	4.5.002
Certification -----	4.5.062	Fund Accounts (Group III Ledger) (see also specific accounts: Encumbrances Incurred (50); Reimbursements From Projects (51); Project Accounts Receivable (52); Project Accounts Payable (53); Donated Property Received (54); Inventory Removals (55); Property Transferred to Supply Fund Under Subsequent Acts (56); Net Loss and Gain by Supply Fund Operations (57); Project Accounts Receivable (Direct Services) (58)) -----	4.5.035-4.5.039
Chart for checking -----	4.5.061	Maintenance -----	4.5.090
Federal agency -----	4.5.065	Use -----	4.5.083-4.5.084
Federal construction budgets -----	4.5.072	Funeral expenses, deceased employees, claim -----	4.2.043
Forms:		Furniture. (See Office equipment.)	
WPA Form 717 -----	4.5.073-4.5.074		
WPA Form 724 -----	4.5.062-4.5.066		
WPA Form 724a -----	4.5.067-4.5.070		
WPA Form 724c -----	4.5.071-4.5.072		
WPA Form 728 -----	4.5.076-4.5.078		
Mailing -----	4.5.060		
Preparation -----	4.5.059-4.5.062		
Reconciliation with Treasury:			
Adjustment of differences -----	4.5.062		
Certification -----	4.5.062		
Textile Suspense Account -----	4.5.072		
First-aid treatment, duty of timekeeper -----	4.1.003		
Fiscal period. (See Four-week fiscal period.)			
Flood control projects, authorization of funds -----	4.5.004		
Foreman. (See Project superintendent.)			
Freight. (See Transportation.)			
FUNDS (see also Administrative funds; BUDGET, expenditures; ENCUMBRANCES; Special cash deposits):			
Administrative:			
Authorization, posting, WPA Form 705 -----	4.5.048		
Encumbrance adjustments from prior months, record ---	4.5.048		
Report -----	4.5.073-4.5.074		
Authorization:			
Advice, Treasury Form A-2 -----	4.5.002		
Change, Treasury Form A-2a -----	4.5.002		
Federal construction projects -----	4.5.003		
Flood control and water conservation projects -----	4.5.004		
Collection -----	4.2.077		
Control, responsibility -----	4.5.001		
Encumbrances, cancellation of authorization -----	4.5.0521		
Expenditure, responsibility -----	4.5.001		
Federal agency, report -----	4.5.065		
Federal construction projects:			
Authorization -----	4.5.003		
Rescission -----	4.5.003		
Flood control and water conservation projects -----	4.5.004		
Limitation:			
Authorization:			
Presidential letters -----	4.5.005		
WPA Form 701 -----	4.5.005		
Encumbrances -----	4.5.002		
Expenditure symbol -----	4.5.002		
Nonlabor transfer -----	4.5.005		
Project, warning notice -----	4.5.052		
Microfilming projects, purchases for -----	4.5.004		
Report of status, WPA Form 724 -----	4.5.062-4.5.066		
Sponsor:			
Admission accounts, auditing -----	4.5.106		
Financial report, WPA Form 724 -----	4.5.075		
Publication income, auditing -----	4.5.106		
Supply fund:			
Accounting -----	4.5.079		
Authorization -----	4.5.079		
Report of status, WPA Form 724a -----	4.5.067-4.5.070		

G

Garage Account (20), Direct Service Accounts (Group III Ledger):	
Maintenance -----	4.5.036
Use -----	4.5.082
General delivery address. (See Addresses of employees.)	
General Ledger Accounts (see also specific accounts):	
Adjustments from trial balances -----	4.5.053
Group I Ledger Accounts -----	4.5.032-4.5.033
Group II Ledger Accounts -----	4.5.034
Group III Ledger Accounts -----	4.5.035-4.5.038
Group IV Ledger Accounts -----	4.5.039
Group V Ledger Accounts -----	4.5.040
Posting:	
Treasury Form A-40 -----	4.5.019
WPA Form 754 -----	4.5.027
WPA Form 755 -----	4.5.027
WPA Form 756 -----	4.5.027
WPA Form 757 -----	4.5.019
WPA Form 759 -----	4.5.023
Trial balances:	
Adjustment of differences with Treasury -----	4.5.053
Preparation -----	4.5.053
Reconciliation -----	4.5.053
General Orders, function -----	4.2.001
General Service Accounts (40) (Group III Ledger):	
Encumbrances, transfers of property with Direct Service Accounts -----	4.5.082-4.5.083

General Service Accounts (40). (Group III Ledger)—Continued.		Page	Group III Ledger Accounts [see also specific accounts:		Page
Entries from:			Inventory Accounts: Unordered Requisitions (10); Materials and Supplies (11); Equipment (12); Implements (13);		
WPA Form 746	-----	4.5.036	Direct Service Accounts: Equipment Rental (From Contractors) (15); Equipment Rental (16); Equipment Operators (18); Implement Service (19); Shop Accounts (20); Fabrication and Production (21-39); General Service Accounts (40); Fund Accounts: Encumbrances Incurred (50); Reimbursement From Projects (51); Project Accounts Receivable (52); Project Accounts Payable (53); Donated Property Received (54); Inventory Removals (55); Property Transferred to Supply Fund Under Subsequent Acts (56); Net Loss and Gain by Supply Fund Operations (57); Project Accounts Receivable (Direct Services) (58)]		4.5.035-4.5.038
WPA Form 757	-----	4.5.036	Classification, numerical		4.5.079-4.5.080
Entries to:			Financial reports		4.5.067-4.5.070
Earned Discounts	-----	4.5.083	Numbering		4.5.032, 4.5.080
Pay Rolls	-----	4.5.083	Posting:		
Property Received	-----	4.5.083	Fund transactions		4.5.079
Reimbursements	-----	4.5.083	WPA Form 755		4.5.097
Transfers of encumbrances	-----	4.5.083	WPA Form 756		4.5.090
Maintenance	-----	4.5.090	WPA Form 757		4.5.096
Reimbursement:			Transactions, chart		4.5.036-4.5.038
Project charges	-----	4.5.097	Trial balance, reconciliation		4.5.053, 4.5.054
Rate:			Use		4.5.031, 4.5.079-4.5.080
Computation	-----	4.5.099	Group IV Ledger Accounts [see also specific accounts: Sponsor's Expenditures (61); Sponsor's Pledges Liquidated (62); Unexpended Sponsor's Cash Deposits (63); Unencumbered Sponsor's Cash Deposits (64); Unliquidated Sponsor's Encumbrances (66)]		4.5.039
Determination	-----	4.5.097	Financial report		4.5.075
Use of Standard Form 1080	-----	4.5.098	Numbering		4.5.032
Use of WPA Form 746	-----	4.5.093	Transactions, chart		4.5.039
Use	-----	4.5.083	Trial balance, reconciliation		4.5.053
General Service Section:			Use		4.5.031
Expense, operating, Property Accounting Section, cost	-----	4.5.080	Group V Ledger Accounts [see also specific accounts: Collection Account (81); Unexpended Special Deposits (82); Earned Income (83); Encumbered Income (84); Unliquidated Encumbrances (86); Advance Sales (87); Tax Accounts (89); Lessor's Percentage Sharing Account (99); Collections Covered Into Miscellaneous Receipts (90)]		4.5.040
Fraction, certification of propriety of purchase on Treasury Form A-6	-----	4.5.013	Financial report		4.5.076-4.5.078
Government bill of lading:			Numbering		4.5.032
Encumbrances	-----	4.2.086	Transactions, chart		4.5.040
Entering on WPA Form 704	-----	4.2.086	Trial balance, reconciliation		4.5.053
Processing on WPA Form 757	-----	4.2.086	Use		4.5.031, 4.5.040
Government Request for Transportation. (See Standard Forms 1030 and 1031.)					
Group I Ledger Accounts [see also specific accounts: Unfunded Budget (1); Undistributed Budget (2); Distributed Budget (3); Textile Budget Suspense (3A); Authorizations Received (4); Unliquidated Encumbrances (7); Authorizations Expended (8); Encumbrances Incurred (9)]		4.5.032-4.5.033			
Financial report	-----	4.5.062-4.5.066, 4.5.071-4.5.072			
Numbering	-----	4.5.031			
Posting:					
Supply fund symbol	-----	4.5.086			
WPA Form 754	-----	4.5.028			
Transactions, chart	-----	4.5.033			
Trial balance, reconciliation	-----	4.5.053			
Use	-----	4.5.031			
Group II Ledger Accounts [see also specific accounts: Authorizations Received (4); Authorizations Available (5); Unliquidated Encumbrances (7); Authorizations Expended (8); Encumbrances Incurred (9)]		4.5.034			
Financial report	-----	4.5.062-4.5.066			
Numbering	-----	4.5.032			
Posting:					
Supply fund symbol	-----	4.5.086			
WPA Form 754	-----	4.5.028			
Supply fund symbol, reconciliation	-----	4.5.084			
Transactions, chart	-----	4.5.034			
Trial balance:					
Appropriations, expired	-----	4.5.034			
Reconciliation	-----	4.5.053			
Use	-----	4.5.031			

H		Page	Implements--Continued.	Page
Heat exhaustion, report on Compensation Form CA-2-----	4.1.063		Supply fund:	
Hernia injury:			Location record:	
Medical treatment:			WPA Form 721-----	4.3.009
Authority-----	4.1.079		WPA Form 747b-----	4.3.007
Injection prohibited-----	4.1.079		Implement Accounts (13), Inventory Accounts (Group III	
Report, use of Compensation Form CA-32-----	4.1.079		Ledger):	
Hospital:			Entries:	
Selection-----	4.1.053		WPA Form 755-----	4.5.036
Services, voucher-----	4.1.087		WPA Form 756-----	4.5.036, 4.5.090
Hospitalization, authorization-----	4.1.054		Use-----	4.5.081
HOURS OF WORK:			Verification with inventory records-----	4.5.081
Computation, project supervisory employees-----	4.2.015		Implement Service Account (19), Direct Service Accounts	
Determination, State Administrator-----	4.2.001		(Group III Ledger):	
Dual assignment, computation-----	4.1.030		Charges, basis-----	4.5.095
Lost time:			Entries:	
Adjustment of hours upon reassignment to different wage			Treasury Form A-40-----	4.5.036
class-----	4.1.031		WPA Form 757-----	4.5.036
Allowable to be made up:			Reimbursement:	
Cancellation by Pay Roll Voucher Unit-----	4.2.010		Project charges-----	4.5.097
Definition-----	4.1.008		Rate:	
Illness-----	4.1.019		Computation-----	4.5.099
Interview in connection with review of need-----	4.1.019-4.1.020		Determination-----	4.5.097
Military service-----	4.1.019		Use of Standard Form 1017-G-----	4.5.082
Project interruptions beyond control of employee-----	4.1.019		Use of Standard Form 1080-----	4.5.098
Sixty-five hour limitation, adjustment on time report-----	4.1.019		Use of WPA Form 746-----	4.5.098
State Administrator, determination-----	4.1.019		Use-----	4.5.082
Voting privilege-----	4.1.019		Incompetent employees. (See Mentally incompetent employees.)	
Crediting as time worked, allowable reasons-----	4.1.019, 4.1.023		Incorporated property, inventory records, exception (see	
Dual assignment, computation-----	4.1.030		also Property)-----	4.3.001
Posting to time report-----	4.1.015, 4.1.019-4.1.020		Indebtedness:	
Project wage employees, computation of normal assigned hours-----	4.1.029		Determination of responsibility-----	4.2.045
Record, project supervisory employees (see also WPA Forms			Documentation-----	4.2.045
501 and 502)-----	4.1.024		Incurrence, WPA employee-----	4.2.045
Reporting excessive hours-----	4.1.002		Liquidation:	
Timekeeping check-----	4.1.002, 4.1.013-4.1.014		Order-----	4.2.046
			Recording-----	4.2.046
			WPA employee-----	4.2.044
			Recording, WPA Form 514-----	4.2.045
			Individual Earnings Record. (See WPA Form 507.)	
			Individual Earnings and Leave Record--Appointive Employees.	
			(See WPA Form 507b.)	
			Individual Earnings Record--Project Supervisory Employees.	
			(See WPA Form 507a.)	
			Individual Record of Indebtedness. (See WPA Form 514.)	
			Individual Time Record. (See WPA Form 501b.)	
			INJURIES (see also COMPENSATION; MEDICAL TREATMENT):	
			Back strain-----	4.1.062
			Cement burns-----	4.1.055
			Claim. (See COMPENSATION.)	
			Doubtful, list-----	4.1.054
			Enroute to or from work, reporting-----	4.1.062
			Eye-----	4.1.055
			Heat exhaustion, reporting-----	4.1.063
			Hernia, use of Compensation Form CA-32-----	4.1.079
			Investigation, responsibility-----	4.1.049
			Motor vehicle, reporting-----	4.1.062
			Mouth-----	4.1.055

INJURIES—Continued.		Page	INVENTORY RECORDS—Continued.		Page
Recurrence, reporting-----	4.1.064		Responsibility, Division of Finance-----	4.3.001	
Teeth-----	4.1.055		Use-----	4.3.003	
Traumatic, definition-----	4.1.051		Verification with inventory reports-----	4.3.013-4.3.014	
<i>Injury Claim Register for Safety Section. (See WPA Form 380.)</i>			Inventory Removal Accounts (55), Fund Accounts (Group III Ledger):		
<i>Interoffice Transfer Voucher (Transportation). (See Treasury Form A-20.)</i>			Entries from WPA Form 756-----	4.5.037, 4.5.090	
Inventory (see also INVENTORY RECORDS; INVENTORY REPORTS):			Use-----	4.3.019, 4.5.094	
Funds, status-----	4.5.067-4.5.070		INVENTORY REPORTS:		
Physical:			Audit, discrepancies-----	4.3.014-4.3.015	
Audit responsibility-----	4.3.013		Automotive equipment, State-wide summary-----	4.3.022	
Reports, discrepancies-----	4.3.014-4.3.015		Certification, responsibility of timekeeper-----	4.1.091	
Status-----	4.5.067-4.5.070		Major construction equipment, State-wide summary-----	4.3.022	
Reimbursements, entry to Project Accounts Receivable and Payable-----	4.5.084		Preparation, assistance of timekeeper-----	4.1.003, 4.1.091	
Inventory Accounts (Group III Ledger) [see also specific accounts: Unordered Requisitions (10); Equipment (12); Implements (13)]-----	4.5.035-4.5.036		Office equipment, State-wide summary-----	4.3.023-4.3.024	
Change in values at end of fiscal year-----	4.5.102		Office furniture, State-wide summary-----	4.3.023-4.3.024	
Encumbrances, transfers of property with Direct Service Accounts-----	4.5.033		Scheduling-----	4.3.013	
Entries-----	4.5.081		Sewing equipment, State-wide summaries-----	4.3.025-4.3.026	
Posting from WPA Form 756-----	4.5.090		Submission-----	4.3.013	
Reimbursement, use of Standard Form 1080 and WPA Form 744-----	4.5.093		Use-----	4.3.013	
Segregation-----	4.5.080		Verification, responsibility-----	4.1.091, 4.3.014-4.3.015	
Use-----	4.5.081		WPA-owned motor vehicles, State-wide summary:		
Verification with inventory records-----	4.5.081		Description-----	4.3.021	
Inventory Journal. (See WPA Form 755.)			Preparation-----	4.3.021	
Inventory Location Record of Supply Fund Implements. (See WPA Form 747b.)			Source-----	4.3.021	
Inventory Record of Equipment. (See WPA Form 712.)			Value-----	4.3.019	
Inventory Record of Supply Fund Implements and Expendable Property. (See WPA Form 747.)			Inventory Requisition Record of Supply Fund Implements. (See WPA Form 747b.)		
Inventory Record (Other Than Heavy Equipment). (See WPA Form 721.)			Invitation for bid. (See Bids.)		
INVENTORY RECORDS (see also WPA Forms 712, 721, 743, 747, and 747b; Location records):			Invoice. (See Vendor; Invoice forms)		
Audit, discrepancies-----	4.3.014		Invoice for Rental of Trucks, Teams and Equipment—Production Basis. (See WPA Form 786.)		
Discrepancies, reconciliation-----	4.3.014-4.3.015		Invoice for Rental of Trucks, Teams and Equipment—Time-Rate Basis. (See WPA Form 785.)		
Equipment (heavy) (see also Equipment):			Invoice for Supplies. (See Treasury Form 49a.)		
Current value-----	4.3.011		Itemized Report of WPA-Owned Furniture and Office Equipment. (See WPA Form 783.)		
Supplemental record-----	4.3.011		Itemized Report of WPA-Owned Major Construction and Automotive Equipment. (See WPA Form 782.)		
WPA Form 712-----	4.3.011				
Equipment (other than heavy) use of WPA Form 721 (see also Equipment)-----	4.3.009				
Expendable property:					
Supply fund-----	4.3.004				
Use of WPA Form 721-----	4.3.009				
Forms, list-----	4.3.003				
Implements:					
Supply fund:					
Use of WPA Form 721-----	4.3.009				
Use of WPA Form 747-----	4.3.004				
Location-----	4.3.001				
Maintenance:					
Exceptions for certain types of property-----	4.3.001				
Property Accounting Section, responsibility-----	4.3.001, 4.3.014-4.3.015, 4.5.080				

J

Journal. (See WPA Form 755.)	
Journal Voucher. (See Standard Form 1017-0.)	
Journals. (See WPA Forms 754, 755, and 756.)	
Jury fees:	
Collection-----	4.2.078
Pay roll deductions-----	4.2.044, 4.2.0751

L

	Page
Labor. (See BUDGET; FUNDS, limitations.)	
Lapsed appropriations. (See Appropriations.)	
Leave:	
Attendance record, notations.....	4.1.033
Earnings postings.....	4.2.013
Ledgers. (See General ledger accounts; Subsidiary ledgers.)	
Lessor's Percentage Sharing Accounts (89) (Group V Ledger) entries.....	4.5.039
Letters of appointment. (See Appointment, letters.)	
Limitations:	
Budget:	
Administrative, WPA Form 262.....	4.5.002
Labor.....	4.5.002
Nonlabor.....	4.5.002
WPA Form A-2d.....	4.5.002
Encumbrance:	
Administrative.....	4.5.047-4.5.048
Fund authorization.....	4.5.002
Responsibility and control.....	4.5.001
Expenditure, authorization by Presidential letter.....	4.5.005
Funds:	
Authorization:	
Cancellation.....	4.5.0521
Presidential letter.....	4.5.005
WPA Form 701.....	4.5.005-4.5.006
Project.....	4.5.005
Nonlabor:	
Transfer, project.....	4.5.005
WPA Form 769.....	4.5.091-4.5.092
Project control WPA Form 763.....	4.5.041-4.5.042
Supply fund:	
Transfer to new act.....	4.5.102
WPA Form 749.....	4.5.079
Liquidation:	
Encumbrances (see also ENCUMBRANCES):	
Record, WPA Form 761.....	4.5.049-4.5.050
Responsibility.....	4.5.001
Simultaneous encumbrance and liquidation. (See ENCUMBRANCES.)	
Special cash deposits.....	4.5.007
Sponsor's pledges:	
Documents.....	4.5.007
Posting.....	4.5.007
Report, WPA Form 707.....	4.5.051-4.5.052
Local Property Accounting Section, verification of inventory records and reports.....	4.3.014
Location records (see also WPA Forms 721 and 747b; INVENTORY RECORDS):	
Audit, discrepancies.....	4.3.014-4.3.015
Implements, supply fund:	
WPA Form 721.....	4.3.009
WPA Form 747b.....	4.3.007
Lost time (see also HOURS OF WORK):	
Adjustment of hours upon reassignment to different wage class.....	4.1.031
Allowable to be made up:	
Definition.....	4.1.008
Cancellation by Pay Roll Voucher Unit.....	4.2.010
Illness.....	4.1.019
Interview in connection with review of need.....	4.1.019

Page

Lost time—Continued.

Page

Allowable to be made up—Continued.

Military service.....	4.1.019
Project interruptions beyond control of employee.....	4.1.019
Sixty-five hour limitation, adjustment on time report.....	4.1.019
State Administrator, determination.....	4.1.019
Voting privilege.....	4.1.019
Crediting as time worked, allowable reasons.....	4.1.019, 4.1.023
Dual assignment, computation.....	4.1.030
Reassignment to different wage class, adjustment of hours.....	4.1.031
Timekeeping, posting to time report.....	4.1.015, 4.1.019-4.1.020

M

Make-up time. (See HOURS OF WORK.)	
Major construction equipment, inventory report (see also Equipment).....	4.3.022
Major Program Classification Ledger Accounts. (See Group I Ledger Accounts.)	
Major program classification, report of status of funds.....	4.5.062-4.5.066
Materials and Supplies Account (11), Inventory Accounts (Group III Ledger):	
Entries:	
WPA Form 755.....	4.5.036
WPA Form 756.....	4.5.036, 4.5.090
Use.....	4.5.081
Verification with inventory records.....	4.5.081
MEDICAL TREATMENT:	
Authorization.....	4.1.049, 4.1.053
Employees entitled.....	4.1.053
Federal medical facilities, use.....	4.1.053, 4.4.007
Hospital, selection.....	4.1.053
Hospitalization, authorization.....	4.1.054
Injuries:	
Cement burns.....	4.1.055
Doubtful, list of.....	4.1.054
Eye.....	4.1.055
Hernia:	
Authority.....	4.1.079
Injection prohibited.....	4.1.079
Mouth.....	4.1.055
Teeth.....	4.1.055
Osteopath, use.....	4.1.053
Physicians:	
Definition.....	4.1.051, 4.4.007
Equitable distribution.....	4.1.053, 4.4.007
Selection.....	4.1.053, 4.4.007

MEDICAL TREATMENT—Continued.

	Page
Physicians—Continued.	
Use -----	4.1.053, 4.4.007
Voucher, services -----	4.1.087-4.1.088
Reopened cases:	
Emergency -----	4.1.054
List -----	4.1.054
Request, use of Special Form CA-16 -----	4.1.073-4.1.074
Special examination, reporting -----	4.1.065
Sponsor's employees -----	4.1.054-4.1.055
Timekeeping, recording time of project wage employee ---	4.1.019-4.1.020
U. S. Employees' Compensation Commission regulation ----	4.4.007
Voucher, use of Compensation Form S-69 -----	4.1.087
Mentally incompetent employees, claims:	
Encumbrance -----	4.5.010
Pay checks -----	4.2.042
Supporting documents -----	4.2.042-4.2.043
Use of Standard Form 1055 -----	4.2.040
Microfilming projects, budget encumbrance for purchases ---	4.5.004
Military service, timekeeping, lost time -----	4.1.019-4.1.020
Minor Program Classification Ledger Accounts. (See Group II Ledger Accounts.)	
Minor program classification, report of status of funds ---	4.5.062-4.5.066
<i>Miscellaneous Transaction Register. (See WPA Form 759.)</i>	
<i>Monthly Consolidated Statement of Admission Collections and Expenditures. (See DPS Form 17.)</i>	
<i>Monthly earnings, schedule of. (See Earnings.)</i>	
<i>Monthly reports. (See specific reports.)</i>	
<i>Monthly Report of Administrative Costs Incurred by WPA Compensation Sections and Number of Compensation Cases Handled. (See WPA Form 955.)</i>	
<i>Monthly Report of Administrative Expenses. (See WPA Form 717)</i>	
<i>Monthly Report of Employment and Earnings of Administrative Personnel. (See WPA Form 718.)</i>	
<i>Monthly Report on Closed Compensation Cases. (See WPA Form 956.)</i>	
Motor vehicles:	
Automobiles, passenger:	
Definition -----	4.3.021
Use of WPA Form 781 -----	4.3.021
Busses:	
Definition -----	4.3.021
Use of WPA Form 781 -----	4.3.021
Inventory report -----	4.3.021
Motorcycles:	
Definition -----	4.3.021
Use of WPA Form 781 -----	4.3.021
Semitrailors:	
Definition -----	4.3.021
Use of WPA Form 781 -----	4.3.021
Tractors:	
Definition -----	4.3.021
Use of WPA Form 781 -----	4.3.021

Motor vehicles—Continued.

	Page
Trailors:	
Definition -----	4.3.021
Use of WPA Form 781 -----	4.3.021
Trucks:	
Definition -----	4.3.021
Use of WPA Form 781 -----	4.3.021
Month injury, medical treatment -----	4.1.055

K

National Park Service compensation:	
Use of WPA Form 511 -----	4.4.006
WPA responsibility -----	4.4.006
National Youth Administration:	
Deductions for quarters furnished to WPA employees ----	4.2.002
Property damage claims -----	4.4.021, 4.4.028
Net Loss and Gain by Supply Fund Operations Account (57), Fund Accounts (Group III Ledger), use ---	4.5.037, 4.5.084, 4.5.102
Nonadministrative employee:	
Compensation. (See COMPENSATION.)	
Definition -----	4.1.051
Noncertified employee, definition -----	4.1.008
Nonconstruction equipment. (See Equipment.)	
Nonlabor. (See BU00ET; FUNDS; Limitations.)	
Normal assigned hours, definition -----	4.1.008
Notice of Adjustment. (See SP0 Form 24.)	
Notice of Cancellation. (See SP0 Form 6.)	
Notice of Check Returned. (See Treasury Form 1664a.)	
Notice of Continuous Employment. (See WPA Form 421.)	
Notice of Exception and Reply to Exception. (See Standard Form 1100.)	
Notice of Exception by Accountant-in-Charge. (See Treasury Form A-17.)	
Notice of Miscellaneous Encumbrance. (See Treasury Form A-5.)	
Notice of Nonreceipt, Loss, Theft, or Destruction of Check. (See Treasury Form M-130.)	
Notice of Recovery, Etc., of Check. (See Treasury Form M-132.)	
Notice of Termination of Employment. (See WPA Form 403.)	
Notice of Warning or Suspension. (See WPA Form 418.)	
Notice To Report for Work on Project. (See WPA Form 402.)	

O	Page	PAY ROLLS (see also WPA Forms 503, 504, 509, and 511; Standard Form 1013):	Page
Oath of Allegiance. (See WPA Form 507.)		Administrative, encumbrance----- 4.5.011, 4.5.047-4.5.048	
Oath of allegiance, record on WPA Form 509-----	4.2.028	Appointive employees, preparation-----	4.2.032-4.2.034
Office equipment, inventory report, State-wide summary -	4.3.023-4.3.024	Certification----- 4.2.001-4.2.002, 4.2.021, 4.2.035-4.2.036	
Official project:		Certifying officer, designation-----	4.2.083
Administrative expense number-----	4.8.015	Combined:	
List by program classification-----	4.8.003-4.8.013	Numbering-----	4.2.037
Transfer of funds (see also Standard Form 1080) ---	4.2.059-4.2.060	Preparation-----	4.2.022
Official Project Limitation Control. (See WPA Form 763.)		Supply fund, exclusion of Standard Form 1013-----	4.5.011
Official superior (compensation):		Use-----	4.2.037
Definition-----	4.1.051	Compensation:	
Report of injury-----	4.1.058	Certification-----	4.2.030-4.2.031
Official Superior's Report of Injury. (See Compensation Form CA-2.)		Deduction for overpayment-----	4.2.031, 4.2.044
Operating and Service Costs of the Supply Fund, Voucher		Earnings postings-----	4.2.017
Distribution. (See WPA Form 746.)		Federal agency projects, certificate-----	4.2.031
Osteopaths, use of services-----	4.1.053	Federal agency project employees, use of WPA Form 511---	4.2.029
Output basis. (See EQUIPMENT RENTAL.)		Nonadministrative employees, use of WPA Form 511-----	4.2.029
		Preparation-----	4.2.030
		Verification-----	4.2.030-4.2.031
		Continuation sheets-----	4.2.023
		Corrections, use of Standard Form 1017-G-----	4.5.010
		Deductions:	
		Jury fees-----	4.2.044
		Liquidation of indebtedness-----	4.2.044
		Schedule-----	4.2.075
		Subsistence, encumbrance-----	4.5.017
		Encumbrances:	
		Administrative-----	4.5.011, 4.5.047-4.5.048
		Posting to WPA Form 704-----	4.5.043
		Registering on WPA Form 757-----	4.5.020, 4.5.022
		Subsistence deductions-----	4.5.017
		Supply fund-----	4.5.083, 4.5.100
		Suspense Account, use-----	4.5.010, 4.5.0441-4.5.0442
		Forms, use-----	4.2.021
		Information source-----	4.2.022
		Months, scheduling-----	4.2.093
		Numbering-----	4.2.094
		Preparation:	
		Method-----	4.2.022
		Responsibility-----	4.2.001, 4.2.021
		Project:	
		Deductions-----	4.2.026, 4.2.028
		Encumbrance-----	4.5.009
		Numbering-----	4.2.004, 4.2.023
		Preparation:	
		Columnar-----	4.2.024-4.2.026
		Heading-----	4.2.023, 4.2.027-4.2.028
		Totals-----	4.2.0281
		Register, description-----	4.2.004
		Reserves, establishment-----	4.5.010-4.5.011
		Return of "paid copies"-----	4.2.039
		Routing-----	4.5.010
		Schedule, Standard Form 1064-----	4.2.071-4.2.072
		Sorting-----	4.2.036
		Submission-----	4.2.039
		Supplementary, use-----	4.2.038
		Supplementary adjustment, use-----	4.2.038

PAY ROLLS—Continued.		Page	Production, Fabrication and, Accounts (21-39), Direct Service Accounts (Group III Ledger):	Page
Supply fund:			Entries from:	
Combined, exclusion of Standard Form 1013	4.5.011		Treasury Form A-40	4.5.036
Distribution on WPA Form 519	4.2.073		WPA Form 746	4.5.036
Distribution summary	4.2.037, 4.5.011, 4.5.095		WPA Form 757	4.5.036
Encumbrance	4.5.011, 4.5.095, 4.5.100		Use	4.5.092
Verification	4.2.035		Production and Distribution Report. (See WPA Form 743.)	
WPA Form 519, submission	4.2.039, 4.2.073		Program classification:	
Pay Roll for Accident Compensation. (See WPA Form 511.)			Expenditure or appropriation symbols, list	4.5.003-4.5.013
Pay Roll for Personal Services—Employees on Annual Salary Basis. (See Standard Form 1013.)			List	4.5.001-4.5.002
Pay Roll for Personal Services—Work Projects. (See WPA Form 503.)			Project Accounts Payable (53), Fund Accounts (Group III Ledger):	
Pay Roll for Personal Services—Work Projects—130-Bour Basis—Work Camps. (See WPA Form 504.)			Entries from:	
Pay Roll for Personal Services—Work Projects (Supervisory or Administrative Employees on Semimonthly Basis Receiving Nonsecurity Wages Chargeable to Work Projects). (See WPA Form 509.)			WPA Form 744	4.5.036
Pay Roll Reconciliation Account. (See Suspense Account.)			WPA Form 756	4.5.036, 4.5.090
Pay Roll Reserve. (See PAY ROLLS; Treasury Form A-5.)			Use	4.5.094
Pay Roll Routing Slip. (See Treasury Form 0-53.)			Project Accounts Receivable (52), Fund Accounts (Group III Ledger):	
Pay Roll Trouble Unit. (See Treasury Liaison Unit.)			Entries from:	
Pay Roll Voucher Unit, function, cancellation and notification of allowable hours upon reassignment	4.2.010		WPA Form 744	4.5.036
Personal services, administrative (see also PAY ROLLS; ACCOUNTS):			WPA Form 756	4.5.036, 4.5.090
Budget report	4.5.073-4.5.074		Use	4.5.094
Encumbrance:			Project:	
Adjustments from prior months, record	4.5.049		Approvals subsequent to Jan. 1, 1940, accounting records	4.5.034, 4.5.039, 4.5.063-4.5.064
Control	4.5.047-4.5.049		Completion, final financial report	4.5.051
Fund report	4.5.073-4.5.074		Consolidated, financial status report	4.5.052
Personnel charge. (See EQUIPMENT RENTAL, straight-time basis.)			Funds (see also Limitations):	
Physical inventory. (See Inventory, physical.)			Authorization	4.5.005
Physician:			Limitation:	
Definition	4.1.051, 4.4.007		Cancellation	4.5.0521
Employed in work camp, information to U. S. Employees' Compensation Commission	4.4.005		Nonlabor, transfer	4.5.005
Medical treatment, equitable distribution	4.1.053		Presidential letters	4.5.005
Report on Compensation Form CA-2	4.1.053-4.1.054		Warning notice	4.5.052
Selection	4.1.053		WPA Form 701	4.5.005
Use	4.1.053		Limitation, nonlabor control, WPA Form 769	4.5.091
Voucher, services	4.1.087		Pay rolls. (See PAY ROLLS.)	
Presidential letters, use, limitation of encumbrances	4.5.005		Report, financial status, WPA Form 707	4.5.051-4.5.052
Printing and binding, administrative:			Supply fund charges, rate	4.5.097
Budget report	4.5.073-4.5.074		Timekeeping (see also TIMEKEEPING):	
Encumbrance:			Check of work with authorized description	4.1.002
Adjustment from prior months, record	4.5.048		Responsibility	4.1.001
Control	4.5.047-4.5.048		Project Description Card. (See WPA Form 764.)	
Expense:			Project Financial Status Report. (See WPA Form 707.)	
Official project number	4.5.015		Project foreman. (See Project superintendent.)	
Special limitation symbol	4.5.015		Project Ledger. (See WPA Form 704.)	
Fund report	4.5.073-4.5.074		Project Nonlabor Control. (See WPA Form 769.)	
Produced property (see also Property):			Project superintendent (see also PROJECT SUPERVISORY EMPLOYEES.)	
Inventory records:			Duties:	
Exception	4.3.001		Checking WPA Form 710a	4.1.002
Use	4.3.094		Statement on Compensation Form CA-2	4.1.062
			Timekeeping responsibility	4.1.001
			Project supervisor. (See Project superintendent.)	
			PROJECT SUPERVISORY EMPLOYEES (see also Project superintendent.)	
			Compensation, earnings postings (see also COMPENSATION)	4.2.017

4. INDEX.018 • SUBJECT INDEX

PROJECT SUPERVISORY EMPLOYEES—Continued.		Page	Property—Continued.		Page
Deductions:			Loss. (See also PROPERTY DAMAGE CLAIMS):		
Absence	4.2.015		Collections for	4.2.075	
Subsistence, earnings postings	4.2.012		Pay roll deductions	4.2.0761	
Definition	4.1.008		Inventory records, responsibility (See also INVENTORY RECORDS)	4.3.001	
Earnings:			Inventory reports, responsibility (See also INVENTORY REPORTS)	4.3.013	
Computation	4.1.023-4.1.024		Supply fund (See also SUPPLY FUND):		
Record	4.2.011		Direct service activities, preparation of WPA Form 740	4.5.095	
Verification of computation	4.2.015		Donated, accounting	4.5.094	
Employment report	4.1.0901		Inventory accounts	4.5.081	
Hours of work:			Record of transfers, WPA Form 756	4.5.099-4.5.090	
Computation	4.2.015		Surplus:		
Recording	4.1.024		Disposal	4.3.005	
Pay rolls. (See WPA Form 509.)			Procurement Division, transfer authorization	4.5.079	
Reassignment, earnings postings	4.2.012		Removal from inventory, recording on WPA Form 756	4.5.099	
Salaries, authority for payment	4.2.001		Treasury Procurement authorization	4.5.099	
Supply fund personnel:			Use of inventory reports	4.3.019	
Definition	4.1.007		Property accountant, timekeeping responsibility (See also State Property Accountant)	4.1.034	
Timekeeping	4.1.034		Property Accounting Section (See also State Property Accountant):		
Termination, earnings postings	4.2.011		Functions:		
Timekeeping:			Inventory records, maintenance	4.5.090	
Use of WPA Form 502	4.1.023		List	4.3.001	
Work camps, subsistence deductions	4.1.024		Nonlabor encumbrance, control	4.5.090	
Project timekeeper. (See TIMEKEEPER.)			Preparation of WPA Forms 744 and 746	4.5.090	
PROJECT WAGE EMPLOYEES:			Semiannual inventory reports, preparation	4.3.019	
Assignment, calculation of normal assigned hours	4.1.029		Supply fund timekeeping	4.5.090	
Compensation, posting to earnings record (See also COM-PENSATION)	4.2.017		Operation, cost	4.5.090	
Definition	4.1.008		Organization	4.5.090	
Earnings:			Responsibility	4.5.090	
Computation	4.1.019		PROPERTY DAMAGE CLAIMS:		
Postings	4.2.009		Approval:		
Hours of work. (See HOURS OF WORK.)			Commissioner of Work Projects	4.4.021	
Lost time:			Congress	4.4.021	
Adjustment of allowable hours upon reassignment to different wage class	4.1.031		Definition	4.4.021	
Crediting as time worked, allowable reasons	4.1.019		Encumbrance	4.4.026	
Pay roll. (See WPA Form 503.)			Investigation:		
Reassignment:			Responsibility	4.4.024	
Calculation of normal assigned hours	4.1.029		Supporting documents	4.4.024	
Earnings postings	4.2.010		Timekeeper's function	4.1.094	
Reclassification, calculation of normal assigned hours	4.1.029		Limitation on commitments	4.4.026	
Restaggering of pay roll periods, calculation of normal assigned hours	4.1.029		National Youth Administration	4.4.021	
Supply fund personnel, definition	4.1.007		Payment, authority	4.4.021	
Termination:			Record	4.4.023	
Calculation of normal assigned hours	4.1.029		Responsibility	4.4.021	
Earnings postings	4.2.010		Settlement, WPA against third party	4.4.029	
Timekeeping:			Submission	4.4.026	
Lost time	4.1.019-4.1.020		Supporting documents	4.4.024	
Recording time for medical treatment	4.1.019		Property Section. (See SUPPLY FUND.)		
Use of WPA Form 502	4.1.018		Property Transfer Authorization. [See Procurement Division FL-12(SP).]		
Work camps:			Property Transfer Order and Receipt. (See WPA Form 740a.)		
Earnings record	4.2.010		Property Transferred to Supply Fund Under Subsequent Acts		
Pay rolls (See also WPA Form 504):			Account (56), Fund Accounts (Group III Ledger):		
Combined, special summary	4.2.037		Entries from WPA Form 755	4.5.037	
Verification	4.2.035		Use	4.5.094	
Property (See also Expendable property; Nonexpendable property; Incorporated property; Produced property):					
Damage. (See PROPERTY DAMAGE CLAIMS.)					
Fabricated or produced, basis of direct service charges	4.5.095				

<i>Public Voucher for Equipment Rental.</i> (See WPA Form 786.)		Page	Reimbursement—Continued.	Page
<i>Public Voucher for Purchases and Services Other Than Personal.</i> (See Standard Form 1034.)			Supply Fund—Continued.	
<i>Public Voucher for Refunds.</i> (See Standard Form 1047.)			General Service and Implement Service Accounts—Continued.	
<i>Public Voucher for Services and Supplies of Hospitals and Physicians.</i> (See Compensation Form S-69.)			Use of Standard Form 1080-----	4.5.098
<i>Public Voucher for Transportation of Freight or Express.</i> (See Standard Form 1068.)			Use of WPA Form 746-----	4.5.098
<i>Public Voucher for Transportation of Passengers.</i> (See Standard Form 1067.)			Implement Service Account-----	4.5.082
<i>Publication income, sponsor, auditing</i> -----	4.5.105		Inventory, entry to Project Accounts Receivable and Payable-----	4.5.084
<i>Purchase Order.</i> (See Treasury Form A-7.)			Inventory Accounts-----	4.5.093
			Recording on WPA Forms 704b and 704c-----	4.5.100-4.5.101
			Reimbursements From Operating Projects Accounts (51), Fund Accounts (Group III Ledger):	
			Entries from WPA Forms 744 and 746-----	4.5.036
			Use-----	4.5.084
			Removal charge, equipment rental time-rate basis, invoicing--	4.1.045
			Rental equipment. (See EQUIPMENT RENTAL.)	
			Reports, project, financial status, WPA Form 707 (see also Financial reports; ACCOUNTING, reports)-----	4.5.051-4.5.052
			Report of Fund Status and Financial Transactions. (See WPA Form 724.)	
			Report of Hernsa. (See Compensation Form CA-32.)	
			Report of Inventory and Movement of Property. (See WPA Form 720.)	
			Report of Property Surplus to Needs. (See WPA Form 745.)	
			Report and Recommendations on Property Damage Claim. (See WPA Form 957.)	
			Report of Survey. (See WPA Form 715.)	
			Report of Termination of Total or Partial Disability or Report of Death. (See Compensation Form CA-3.)	
			Report of Value of WPA-Owned Property on Hand. (See WPA Form 781.)	
			Request for Corrections in Appropriation, Fund, Limitation, and Official Project Accounts. (See Standard Form 1097.)	
			Request for Examination of Employee When Claim Is in Doubt. (See Compensation Form CA-17.)	
			Request for Stoppage of Payment. (See Treasury Form M-131.)	
			Request for Termination of Employees. (See WPA Form 419.)	
			Request for Treatment of Injured Employees. (See Special Form CA-18.)	
			Requisition for Purchase. (See Treasury Form A-6.)	
			Return Letter. (See Treasury Form O-139.)	
				S
			Safety Section, use of WPA Forms 360 and 361-----	4.4.010
			Salaries (see also Wages; Earnings.)	
			Administrative expense official project number-----	4.B.015
			Project supervisory employees, authority for payment---	4.2.001
			Salary month, appointive employees-----	4.2.035

	Page	Sponsor—Continued.	Page
Schedules. (See Form index.)		Report of fund status. (See WPA Form 724.)	
Schedule of Adjustments. (See Standard Form 1081.)		Sponsor's Expenditures Account (61) (Group IV Ledger),	
Schedule of Canceled Checks. (See Standard Form 1098.)		entries from WPA Forms 757 and 759.....	4.5.039
Schedule of Collections. (See Standard Form 1044.)		Sponsor's Ledger. (See WPA Form 704a.)	
Schedule of Disbursements. (See Standard Form 1064.)		Sponsor's Pledges Liquidated Account (62) (Group IV Ledger),	
Schedule of Injury Cases Involving Last Time, Medical or		entries from WPA Forms 757 and 759.....	4.5.039
Hospital Expense. (See WPA Form 955a.)		Standard Forms. (See Form index.)	
Schedule of monthly earnings. (See Earnings.)		State Compensation Officer (see also State Compensation	
Schedule of Retirement and Disability Fund Credits. (See		Section):	
Standard Form 1070.)		Appointment.....	4.4.003
Schedule of Salaries and Hours of Work for Project Super-		Duties:	
visory Employees. (See WPA Form 420.)		Adjustment of claim.....	4.4.008
Schedule of Transfers—Special Deposits. (See Standard		Approval of staff.....	4.4.003
Form 1048.)		Authorization of local payments.....	4.4.002, 4.4.012
Schedule of Voucher Deductions. (See Standard Form 1096.)		Certification of WPA Form 511.....	4.2.030-4.2.031
Security worker, compensation, definition.....	4.1.051	List.....	4.4.004-4.4.005
Semiannual inventory reports. (See INVENTORY REPORTS.)		Notification of termination of disability.....	4.4.013
Settlement. (See CLAIMS.)		Preparation of WPA Form 511.....	4.4.012
Sewing equipment. (See Equipment.)		Recording of local payments to commission.....	4.4.013
Sick leave. (See Leave.)		Relations with State medical association.....	4.4.007
Special cash deposits:		Statements when no local payments are made.....	4.4.013
Collection.....	4.2.077	State Compensation Section (see also State Compensation	
Encumbrance.....	4.5.007	Officer):	
Sponsor:		Correspondence, handling.....	4.4.009
Balances, unused.....	4.5.007	Functions:	
Documents, Treasury Account number.....	4.5.007	Investigation of property damage claims.....	4.4.024
Encumbrances.....	4.5.007	Maintenance of files.....	4.4.009
Report.....	4.5.051-4.5.052	National Park Service compensation.....	4.4.006
WPA Form 704a.....	4.5.045-4.5.046	List of records to be maintained.....	4.4.009
Expenditure.....	4.5.007	Organization.....	4.4.003
Liquidation of sponsor pledges.....	4.5.007	Responsibilities.....	4.4.003-4.4.005
Record, WPA Form 704a.....	4.5.045-4.5.046	State medical association:	
Refund.....	4.2.062	Appointment of medical committee.....	4.4.007
Report.....	4.5.075	Practitioners, list.....	4.4.007
Use of Standard Form 1046.....	4.2.079	Report of medical committee.....	4.4.007
Special Deposit Accounts. (See Group IV Ledger Accounts.)		Services, obtainment.....	4.4.007
Special nonsupervisory employees, supply fund personnel,		State Director of Finance. (See Division of Finance.)	
definition.....	4.1.007	State Distribution of Budget. (See WPA Form 730.)	
Specimen Signature Card. (See Treasury Form A-11.)		State Program Budget. (See WPA Form 724c.)	
SPO Forms. (See Form index.)		State Property Accountant (see also Property Accounting	
Sponsor:		Section; Property accountant):	
Admission accounts, auditing.....	4.5.106	Duties:	
Admission funds, reporting.....	4.5.106	Audit inventory of property.....	4.3.013
Cash deposits. (See Special cash deposits.)		Examination of inventory reports.....	4.3.019
Employees:		List of surplus property.....	4.3.019
Medical treatment liability.....	4.1.054-4.1.055	Scheduling of inventory reports.....	4.3.013
Timekeeping.....	4.1.002	State WPA Administrator:	
Expenditures, record, WPA Form 704a.....	4.5.045-4.5.046	Duties:	
Funds. (See Special cash deposits.)		Designation of certifying officer.....	4.2.083
Pledges:		Establishment of hours and working conditions.....	4.2.001
Liquidation:		Supply fund reimbursement, rate determination.....	4.5.097
Encumbrances against cash deposits.....	4.5.007	Orders, functions.....	4.2.001
Posting.....	4.5.007	Statement of Account of Funds Entrusted to Agent Cashier.	
Report, WPA Form 707.....	4.5.051-4.5.052	(See Division of Obligation Form 1655.)	
WPA Form 710.....	4.5.007	Statement of Administrative Budgetary Account Status. (See	
WPA Form 710a.....	4.5.007	WPA Form 717.)	
WPA Form 741.....	4.5.007	Statement of Financial Transactions and Fund Status—Supply	
Publication income, auditing.....	4.5.106	Fund. (See WPA Form 724e.)	

	Page	SUPPLY FUND—Continued.	Page
Statement of Operating or Service Costs of Supply Fund, Distribution Voucher. (See WPA Form 746.)		Implements—Continued.	
Statement of Pay Roll Deductions. (See WPA Form 516.)		Location record:	
Statement of Project Estimate Detail. (See WPA Form 701.)		WPA Form 721	4.3.009-4.3.010
Statement of Supply Fund Account, Voucher Distribution. (See WPA Form 744.)		WPA Form 747b	4.3.007-4.3.008
Statistical reports:		Repair charges	4.5.082
Preparation, trial balances use:		Inventory record, financial report (see also INVENTORY RECORDS)	4.5.067-4.5.070
Transcript cards	4.5.054	Inventories, transfer to new act	4.5.102
WPA Form 704	4.5.054	Labor charges, distribution on WPA Form 502	4.1.034
WPA Form 704a	4.5.055	Liabilities, financial report	4.5.067-4.5.070
Stop-payment order. (See PAY CHECKS.)		Limitation:	
Straight-time basis. (See EQUIPMENT RENTAL.)		Control, use of WPA Form 763	4.5.079
Subsidiary ledgers (see also WPA Forms 707, 704a, 704b, 704c, 705, and 763):		Under new act	4.5.102
List	4.5.041	WPA Form 743	4.5.079
Subsistence deductions:		WPA Form 764	4.5.079
Involving other Federal agencies	4.2.002	Organization, Division of Finance	4.5.090
Pay roll encumbrances	4.5.017	Pay rolls (see also PAY ROLLS):	
Project supervisory employees:		Combined, exclusion of Standard Form 1013	4.5.011
Earnings postings	4.2.012	Distribution:	
Entries on WPA Form 509	4.2.023	Summary	4.2.037, 4.5.011, 4.5.085
Project wage employees:		WPA Form 519	4.2.073, 4.5.085
Earnings postings	4.2.010	Encumbrance	4.5.011, 4.5.083
Entries on WPA Form 502c	4.1.021	Personnel. (See Supply fund personnel.)	
Entries on WPA Form 504	4.2.025	Property:	
Summary Register of Voucher Payments and Adjustments. (See Treasury Form A-40.)		Movement:	
Sunstroke. (See Heat exhaustion.)		Financial report	4.5.067-4.5.070
Superintendent. (See Project superintendent.)		Transfer between services	4.5.083
Supervising timekeeper. (See Area Finance Officer.)		Use of WPA Form 756	4.5.079
Supplementary pay rolls. (See PAY ROLLS.)		Reimbursement:	
Supplementary time reports	4.1.026	Direct Service Accounts	4.5.091, 4.5.095-4.5.096
Supply charge. (See EQUIPMENT RENTAL, straight-time basis.)		General Service Account	4.5.097-4.5.099
SUPPLY FUND (see also Warehouse):		Implement Service Accounts	4.5.097-4.5.099
Accounting (see also specific accounts)	4.5.079	Inventory Accounts	4.5.093-4.5.094
Assets, financial report	4.5.067	Timekeeping, transfer of employees between activities (see also TIMEKEEPING)	4.1.034
Direct service activities, types	4.5.095-4.5.096	Transfer of property, Standard Form 1080	4.2.057
Discounts, earned, entry to General Service Account	4.5.083	WPA Form 755, use for transfers	4.5.029
Documents, identification	4.5.085	Supply fund accounts:	
Encumbrance (see also ENCUMBRANCES):		Final report:	
Adjustment, Standard Form 1017-G	4.5.019	Example	4.5.0701
Pay rolls, General Service Account	4.5.083	Preparation	4.5.070
Posting to WPA Form 704	4.5.043	Transfer to new act	4.5.102
Recording on WPA Form 704c and 704b	4.5.100-4.5.101	Supply fund personnel (see also Project wage employees; Project supervisory employees; Special nonsupervisory employees; Appointive employees):	
Records of original entry	4.5.096	Appointment	4.2.001
Transfer to new act	4.5.102	Classifications	4.1.034
Use of WPA Form 755	4.5.079	Compensation. (See COMPENSATION.)	
Use of WPA Form 757	4.5.022, 4.5.079, 4.5.085	Definition	4.1.007-4.1.008
Equipment, depreciation charges (see also Equipment; EQUIPMENT RENTAL)	4.5.091-4.5.082	Timekeeping:	
Expendable property:		Individual time reports	4.1.034
Inventory records	4.3.004-4.3.006	Property Accounting Section, responsibility	4.5.080
Record of disposition, verification	4.3.014	Surety bond, Agent Cashier	4.5.103
Financial reports:		Surplus property. (See Property.)	
Assets	4.5.067-4.5.070	Suspense Account:	
Fund status	4.5.067-4.5.070	Example	4.5.0441
Inventory	4.5.067-4.5.070	Maintenance	4.5.010, 4.5.0441
Liabilities	4.5.067-4.5.070	Posting, pay roll encumbrances	4.5.043
Movement of property	4.5.067-4.5.070	Supply fund encumbrances	4.5.0441
Function, maintenance of inventory records	4.3.001	Textile:	
Funds, authorization	4.5.079	Budget reporting	4.5.072
Implements:		Encumbrances	4.5.0441, 4.5.054
Inventory records	4.3.004	Trial balance	4.5.054
		Suspense encumbrance procedure. (See ENCUMBRANCES.)	
		Suspension Letter. (See Treasury Form 0-140.)	

T

	Page
Tax Account (88) (Group V Ledger), entries-----	4.5.039
Teeth injuries, medical treatment-----	4.1.055
Termination (see also Eighteen months' provision; WPA Form 419):	
Employment:	
Allowable hours, cancellation by Pay Roll Voucher Unit upon reassignment-----	4.2.010
Appointive employees, earnings postings-----	4.2.013
Eighteen months' provision, earnings postings-----	4.2.007
Project supervisory employees, earnings postings-----	4.2.011-4.2.012
Project wage employees:	
Assigned hours, computation-----	4.1.029
Earnings postings-----	4.2.009-4.2.010
Return of WPA Form 412-----	4.1.005
Textiles:	
Encumbrance:	
Nonlabor budget-----	4.5.004
Registering on WPA Form 757-----	4.5.021-4.5.022
Suspense Account-----	4.5.0441-4.5.0442, 4.5.054
Textile Budget Suspense Account (3A) (Group I Ledger):	
Entries from WPA Form 757-----	4.5.033
Reporting-----	4.5.072
Third-party claim:	
Death or serious injury notification-----	4.1.086
Injury:	
Advice to employee by timekeeper-----	4.1.085
Settlement-----	4.1.085
Special reports-----	4.1.085-4.1.086
TIMEKEEPER (see also TIMEKEEPING; Time reports):	
Assignment-----	4.1.001
Duties:	
Addresses of employees, checking-----	4.1.015
Adjustment of allowable hours upon reassignment, notification from Pay Roll Voucher Unit-----	4.2.010
Allowable hours for dual assignment, computation-----	4.1.030
Assigned hours, computation upon assignment, reassignment, reclassification, termination, or restagging of pay roll periods-----	4.1.029
Compensation:	
Benefits, advice to injured employees-----	4.1.049-4.1.050
Certification of Compensation Form S-69-----	4.1.087-4.1.088
Preparation of forms-----	4.1.002
Representative of State Compensation Officer-----	4.1.049
Daily checks of employees-----	4.1.002, 4.1.013-4.1.014
Earnings for project supervisory employees, computation-----	4.1.023-4.1.024
Equipment, record-----	4.1.002
Equipment rental:	
Documents, checking-----	4.1.002
Record-----	4.1.038-4.1.039
First-aid treatment-----	4.1.003
Form preparation:	
Compensation-----	4.1.002
Project employment-----	4.1.003
Time reports. (See WPA Forms 501, 502, and 508.)-----	
Treasury Form M-130-----	4.1.092
WPA Form 732-----	4.1.089
Hours worked, reporting-----	4.1.002
Injuries:	
Assistance to employees in reporting-----	4.1.049
Investigation-----	4.1.049
Maintenance of individual record for injury cases-----	4.1.049
Special report of injuries caused by third party-----	4.1.085-4.1.086

TIMEKEEPER—Continued.

	Page
Duties—Continued.	
Inventories:	
Physical, verification-----	4.1.003
Reports, certification and verification-----	4.1.091
Lost time, recording allowable-----	4.1.019-4.1.020
Medical examination, authorization in doubtful injury cases-----	4.1.054
Medical treatment, authorization-----	4.1.049
Property damage claims, investigation-----	4.1.094
Property records, preparation-----	4.1.003
Records, maintenance-----	4.1.013
Sponsor employee record-----	4.1.002
Third-party cases:	
Advice to employee-----	4.1.085
Notification of death or serious injury-----	4.1.086
Submission of special report of injuries-----	4.1.085-4.1.086
Time worked:	
Record-----	4.1.002
Reporting-----	4.1.001
Time-worked-off-project notation-----	4.1.002
WPA Form 402, checking signature-----	4.1.002
WPA Form 412, issuance-----	4.1.002, 4.1.005
WPA Form 501, certification-----	4.1.016
Instruction by Area Finance Officer-----	4.1.004
TIMEKEEPING (see also TIMEKEEPER; Time reports):	
Administrative employees, maintenance of attendance record-----	4.1.033
Area Finance Officer:	
Duties-----	4.1.004
Inspections-----	4.1.004
Claim for pay check-----	4.1.092
Compensation reports. (See COMPENSATION.)-----	
Division of Finance, responsibility-----	4.1.001
Dual assignment, recording-----	4.1.020
Equipment rental (see also WPA Forms 508 and 508b):	
Broken-time basis-----	4.1.035, 4.1.040-4.1.041
Contract reference-----	4.1.037
Deductions for idle time-----	4.1.037, 4.1.040
Information required-----	4.1.038
Notice of use of equipment-----	4.1.038
Output basis-----	4.1.036, 4.1.043-4.1.044
Preparation of invoices-----	4.1.035
Responsibility-----	4.1.035, 4.1.039
Straight-time basis-----	4.1.036, 4.1.041
Field records:	
Forms to be used-----	4.1.013
Preservation-----	4.1.013
Hours of work, daily check-----	4.1.013-4.1.014
Illness, recording lost time-----	4.1.019-4.1.020
Inspection:	
Report-----	4.1.004
Responsibility-----	4.1.004
Military service, recording lost time-----	4.1.019-4.1.020
Project wage employees:	
Assigned hours, computation upon assignment, reassignment, reclassification, termination, or restagging of pay roll periods-----	4.1.029
Work camps, recording subsistence deductions-----	4.1.021, 4.1.022
WPA Form 502, preparation-----	4.1.019-4.1.021
Project supervisory employees, preparation of WPA Form 502-----	4.1.023-4.1.024

TIMEKEEPING—Continued.		Page	Travel Authorization. (See WPA Form 210.)		Page
Supervision, responsibility.....	4.1.004		Treasury forms. (See Form index.)		
Supply fund personnel (see also Supply fund personnel):			Treasury Liaison Unit:		
Distribution of labor charges.....	4.1.034		Location.....	4.2.047	
Individual time reports.....	4.1.034		Personnel.....	4.2.047	
Maintenance of record.....	4.1.034		Treasury State Accounts Office, accounting functions.....	4.5.001-	
Property Accounting Section function.....	4.5.080			4.5.002	
Responsibility.....	4.1.034				
Transfer between activities.....	4.1.034		Trial balances:		
Voting, recording lost time.....	4.1.019-4.1.020		Adjustment of differences with Treasury.....	4.5.053	
Work camps, subsistence deductions for employees. 4.1.021, 4.1.022, 4.1.024			Administrative expense ledger, preparation of WPA Form 705.....	4.5.056	
Time report (see also WPA Forms 501, 501b, 501c, 502, 502b, 502c, 508, and 508b for detail):			General Ledger Accounts:		
Addresses of employees.....	4.1.010		Preparation.....	4.5.053	
Certification, verification.....	4.2.005		Reconciliation.....	4.5.053	
Posting, pay roll numbers.....	4.2.004		Use.....	4.5.031	
Preparation, responsibility.....	4.1.001		Project Ledger Accounts:		
Processing, responsibility.....	4.2.003		Preparation.....	4.5.054	
Scheduling, responsibility.....	4.2.003		Suspense Account.....	4.5.054	
Signatures, verification.....	4.2.005		Reconciliation, General Ledgers.....	4.5.053	
Supplementary.....	4.1.026		Sponsor's Ledger Accounts, preparation.....	4.5.055	
Verification, responsibility.....	4.2.005		Summary statement, example.....	4.5.0541	
Time Report and Record of Equipment Rental Services. (See WPA Form 508.)			Transcript cards.....	4.5.054, 4.5.055	
Time Report for Personal Services—Work Projects. (See WPA Form 502.)			Use:		
Time Report for Personal Services—Work Projects (Short Form). (See WPA Form 502b.)			Financial reports.....	4.5.063	
Time Report for Personal Services—Work Projects—Work Camps. (See WPA Form 502c.)			Reconciliation.....	4.5.053	
Time Report of Equipment Rental Services. (See WPA Form 508b.)			Statistical reports.....	4.5.054-4.5.055	
Tractors. (See Motor vehicles.)			Trouble Unit. (See Treasury Liaison Unit.)		
Trailers. (See Motor vehicles.)			Trucks. (See Motor vehicles.)		
Transcript cards, statistical reports.....	4.5.054, 4.5.055				
Transfer of Funds. (See Standard Form 1080.)					
Transfer Record of Employee's Time Upon Reassignment. (See WPA Form 513.)					
Transfer Voucher. (See WPA Form 740.)					
Transportation:					
Bills of lading, encumbrances.....	4.2.086				
Voucher.....	4.2.066-4.2.069				
Traumatic injury, definition.....	4.1.051				
Travel (see also Standard Forms 1012, 1030, and 1067):					
Administrative:					
Budget report.....	4.5.073-4.5.074				
Encumbrance:					
Adjustments from prior months, record.....	4.5.048				
Control.....	4.5.047-4.5.048				
Expense official project number.....	4.8.015				
Fund report.....	4.5.073-4.5.074				
Common carrier:					
Transportation request lost.....	4.2.069				
Unused ticket.....	4.2.067-4.2.068				
Encumbrance:					
Nonlabor control.....	4.5.015				
Treasury Form A-5.....	4.5.015				
WPA Form 210.....	4.5.015				
Transportation request, listing on Standard Form 1067 (see also Standard Form 1030).....	4.2.066				
Voucher, Standard Form 1012.....	4.2.065				

U

Undistributed Budget Accounts (2) (Group I Ledger), entries from WPA Form 755.....	4.5.033
Unencumbered Sponsor's Cash Deposit Account (64) (Group IV Ledger), entries from WPA Form 757 and Standard Form 1044.....	4.5.039
Unexpended Special Deposit Account (82) (Group V Ledger), entries.....	4.5.040
Unexpended Sponsor's Cash Deposit Account (63) (Group IV Ledger), entries from Treasury Form A-40 and Standard Form 1044.....	4.5.039
Unfunded Balance of Budget Account (1) (Group I Ledger), entries from WPA Form 755.....	4.5.033
U. S. Employees' Compensation Commission (see also COMPENSATION):	
Authority.....	4.4.001
Function:	
Compensation payments.....	4.4.012
Notification to State of payments.....	4.5.013
Regulations for medical treatment.....	4.4.007
Unliquidated encumbrance. (See ENCUMBRANCES.)	

Unliquidated Encumbrances Account (7) (Group I Ledger), entries from WPA Form 754-----	Page 4.5.033
Unliquidated Encumbrances Account (7) (Group II Ledger), entries from WPA Form 754-----	4.5.034
Unliquidated Encumbrances Account (86) (Group V Ledger), entries-----	4.5.040
Unliquidated Sponsor's Encumbrances Account (66) (Group IV Ledger), entries from WPA Form 757 and Treasury Form A-40--	4.5.039
Unordered Requisition Account (10), Inventory Accounts (Group III Ledger):	
Entries from WPA Form 757 and Treasury Form A-7-----	4.5.036
Use-----	4.5.081

V

Vendor's invoices:	
Deductions-----	4.2.054
Equipment rental—production basis-----	4.1.047-4.1.048
Equipment rental—time rate basis-----	4.1.045-4.1.046
Transportation-----	4.2.066-4.2.069
Verification:	
General ledgers with Treasury State Accounts Office record-----	4.5.058
Pay rolls-----	4.2.030, 4.2.035
Subsidiary ledgers with general ledgers-----	4.5.058
Time report-----	4.2.005
Voting, timekeeping for time lost-----	4.1.019-4.1.020
VOUCHERS (see also specific voucher forms):	
Adjustments, Standard Form 1080-----	4.2.056-4.2.060
Cash advance, reimbursement-----	4.5.104
Certifying officer, designation-----	4.2.083
Deductions schedule-----	4.2.075
Distribution-----	4.2.085
Equipment rental:	
Filing-----	4.5.012
WPA Form 768-----	4.2.053-4.2.055
Medical treatment-----	4.1.087-4.1.088
Posting, WPA Form 754-----	4.5.027-4.5.028
Purchase, filing (see also Standard Form 1034)-----	4.5.012
Transfer of funds. (See Standard Form 1080.)	

VOUCHERS—Continued.

Transportation of passengers-----	Page 4.2.066-4.2.069
Travel, Standard Form 1012-----	4.2.065
Voucher Distribution. (See Treasury Form A-4.)	
Voucher Distribution Statement. (See WPA Form 518.)	
Voucher for Adjustments Between Appropriations and/or Funds. (See Standard Form 1080.)	
Voucher for Per Diem and/or Reimbursements of Expenses Incident to Official Travel. (See Standard Form 1012.)	

W

Wage classifications, timekeeping, change of class-----	4.1.015
Wages, authority for payment (see also Earnings; Salaries; Deductions)-----	4.2.001-4.2.002
Waiting period:	
Compensation:	
Deduction-----	4.1.051
Examples-----	4.1.067-4.1.068
Warehouse, superintendent, notice of transfer of employee (see also SUPPLY FUNDS)-----	4.1.034
Warehouse Job Order and Cost Record. (See WPA Form 359.)	
Warehouse Inventory Ledger. (See WPA Form 704c.)	
Warehouse Ledger. (See WPA Form 704b.)	
Water conservation projects, authorization of funds-----	4.5.004
Weekly Report of Employment on WPA Projects. (See WPA Form 732.)	
Weekly Report of Employment on WPA Projects (for Project Supervisory Employees Serving More Than One Project). (See WPA Form 732a.)	
Work camps (see also Subsistence deductions):	
Project supervisory employees, timekeeping of subsistence deduction-----	4.1.024
Project wage employees:	
Earnings record-----	4.2.010
Pay rolls. (See WPA Form 504.)	
Combined, special summary-----	4.2.037
Verification-----	4.2.035
Timekeeping, subsistence deductions-----	4.1.021, 4.1.022
Worker's Report of Time Worked. (See WPA Form 501c.)	
Working hours. (See HOURS OF WORK.)	
Works of art, inventory records, exception-----	4.3.001
WPA Forms. (See Form index.)	

FORM INDEX

WORK PROJECTS ADMINISTRATION FORMS

WPA Form 210, <i>Travel Authorization:</i>	Page
Encumbrance	4.5.015
WPA Form 351, <i>Accident Report:</i>	
Reporting on WPA Form 955	4.4.016
Review in compensation cases	4.1.049
Use	4.1.052
WPA Form 359, <i>Warehouse Job Order and Cost Record:</i>	
Posting to WPA Form 747	4.3.005
Use	4.5.082
WPA Form 360, <i>Injury Claim Register for Safety Section:</i>	
Facsimile	4.4.010
Preparation	4.4.010
Use	4.4.010
WPA Form 361, <i>Change of Status of Injury Cases:</i>	
Entry on disallowance of claim	4.4.011
Facsimile	4.4.011
Preparation	4.4.011
Use	4.4.010
WPA Form 364, <i>Report of Appraisal of Property:</i>	
Posting to WPA Form 756	4.5.088
WPA Form 402, <i>Notice to Report for Work on Project:</i>	
Filing, "pay roll" copies	4.2.019
Posting to time report	4.1.018
Signature check by project timekeeper	4.1.002
WPA Form 403, <i>Notice of Termination of Employment:</i>	
Filing, "pay roll" copies	4.2.019
Record on WPA Form 507	4.2.009
Record on WPA Form 507a	4.2.011
WPA Form 412, <i>Identification Card:</i>	
Certification	4.1.005
Issuance by project timekeeper	4.1.002
Facsimile	4.1.005
Preparation	4.1.005
Return on employment termination	4.1.005
Use	4.1.005
WPA Form 418, <i>Notice of Warning or Suspension:</i>	
Timekeeper, responsibility for preparation	4.1.003
WPA Form 419, <i>Request for Termination of Employees:</i>	
Timekeeper, responsibility for preparation	4.1.003
WPA Form 420, <i>Schedule of Salaries and Hours of Work for Project Supervisory Employees:</i>	
Use, time report preparation	4.1.023
WPA Form 421, <i>Notice of Continuous Employment:</i>	
Function	4.2.007

WPA Form 501, <i>Field Time Book:</i>	Page
Allowable hours, recording	4.1.015, 4.1.019
Change in assignment status, notation	4.1.015
Facsimile	4.1.015
Lost time, recording	4.1.015, 4.1.019
Preparation:	
Addresses of employees	4.1.010, 4.1.014-4.1.015
Columnar	4.1.014-4.1.016
Dual Classification	4.1.016
Grouping of names	4.1.009, 4.1.014
Responsibility	4.1.013
Supervisor's certificate	4.1.019
Timekeeper's certificate	4.1.019
Preservation	4.1.013
Use	4.1.014
WPA Form 501b, <i>Individual Time Record:</i>	
Facsimile	4.1.0161
Posting to time reports	4.1.015
Preparation:	
Columnar instructions	4.1.0161
Interproject transfers of employees	4.1.0162-4.1.0163
Intraproject transfers of employees	4.1.0162
Reassigned employees with allowable hours	4.1.0163
Reporting time for project units	4.1.0161-4.1.0162
Preservation	4.1.013
Use	4.1.0161
WPA Form 501c, <i>Worker's Report of Time Worked:</i>	
Facsimile	4.1.0164
Preparation	4.1.0164-4.1.0165
Preservation	4.1.013
Use	4.1.0164
WPA Form 502, <i>Time Report for Personal Services—Work Projects (see also TIMEKEEPING; TIMEKEEPER):</i>	
Allowable hours to be made up, adjustment due to reassignment	4.1.031
Assigned hours, computation upon assignment, reassignment, reclassification, restagging of pay roll periods, or termination	4.1.029
Certification	4.1.025
Columnar relationship:	
WPA Forms 503 and 504	4.2.024-4.2.025
WPA Form 509	4.2.028
Computation of earnings, project supervisory employees	4.1.023-
Copies	4.1.024
Dual classification, recording	4.1.025
	4.1.020

4. INDEX.026 • FORM INDEX

WPA Form 502, Time Report for Personal Services—Work Projects—Continued.	Page	WPA Form 503, Pay Roll for Personal Services—Work Projects—Continued.	Page
Facsimile.....	4.1.018	Continuation sheet:	
Filing.....	4.1.025	Preparation, heading.....	4.2.023
Hours of work, project supervisory employees, recording.....	4.1.024	Use.....	4.2.021-4.2.022
Injury, time lost, recording.....	4.1.019	Deduction for indebtedness.....	4.2.044
Lost time:		Encumbering.....	4.5.009-4.5.011
Crediting as time worked, allowable reasons.....	4.1.019	Facsimile.....	4.2.024
Recording.....	4.1.019-4.1.020	Page numbers.....	4.2.023
Numbering.....	4.1.017	Preparation:	
Posting:		Columnar.....	4.2.024
Pay roll numbers.....	4.2.004	Reading.....	4.2.023
WPA Form 402.....	4.1.020	Sorting.....	4.2.036
Preparation:		Submission.....	4.3.039
Addresses of employees.....	4.1.009-4.1.010	Totals.....	4.2.0281
Columnar.....	4.1.018-4.1.020	Use.....	4.2.021
Grouping of names.....	4.1.009	Verification.....	4.2.035
Reading.....	4.1.017	WPA Form 504, Pay Roll for Personal Services—Work Projects—130-Rour Basis—Work Camps:	
Notice of change of address.....	4.1.010	Certification.....	4.2.035
Project supervisory employees.....	4.1.023-4.1.024	Columnar relationship to WPA Form 502.....	4.2.025
Reassignment of employees.....	4.1.018	Continuation sheet:	
Responsibility.....	4.1.001	Preparation, heading.....	4.2.023
Summary of names, hours, and earnings.....	4.1.025	Use.....	4.2.021-4.2.022
Supply fund personnel, distribution of labor charges.....	4.1.034	Deduction for indebtedness.....	4.2.044
Preservation.....	4.1.013, 4.1.025	Encumbering.....	4.5.009
Processing.....	4.2.003	Facsimile.....	4.2.025
Project supervisory employees:		Page numbers.....	4.2.023
Computation of earnings.....	4.1.022	Preparation:	
Grouping of names.....	4.1.009	Columnar.....	4.2.025
Project wage employees, grouping of names.....	4.1.009	Reading.....	4.2.023
Reassignment of employees.....	4.1.018	Sorting.....	4.2.036
Reporting excessive hours.....	4.1.002	Submission.....	4.2.039
Reporting improper assignment.....	4.1.001	Subsistence deduction, entries.....	4.2.025-4.2.026
Reporting work off project.....	4.1.002	Totals.....	4.2.0281
Scheduling.....	4.2.003	Use.....	4.2.021
Signature.....	4.1.025, 4.2.005	Verification.....	4.2.035
State Administrator's Orders, notation.....	4.1.017	WPA Form 507, Individual Earnings Record:	
Submission to pay roll office.....	4.1.025	Allowable hours, cancellation and notification upon reassignment.....	4.2.010
Use:		Columnar posting.....	4.2.010
Administrative employees, attendance record.....	4.1.033	Continuous employment record.....	4.2.007
General.....	4.1.001	Employment termination, WPA Form 403.....	4.2.009
Verification:		Facsimile.....	4.2.009
Computation.....	4.2.005	Federal agency project employees, earnings postings.....	4.2.009
Entries.....	4.1.025	File, inactive.....	4.2.019
Readings and certifications.....	4.2.005	Filing.....	4.2.019
Work camps, recording subsistence deductions.....	4.1.021	Maintenance.....	4.2.009-4.2.010
WPA Form 502b, Time Report for Personal Services—Work Projects (Short Form):		Posting, proof.....	4.2.018
Preservation.....	4.1.013	Preparation.....	4.2.009-4.2.010
Use.....	4.1.0166	Project wage employees, compensation payment postings.....	4.2.017
WPA Form 502c, Time Report for Personal Services—Work Projects—Work Camps:		Reassignment entries.....	4.2.010
Certification.....	4.1.025	Record of reassignment.....	4.2.009
Copies.....	4.1.025	Subsistence deductions, recording.....	4.2.010
Facsimile.....	4.1.021	Use.....	4.2.007
Filing.....	4.1.025	Verification.....	4.2.009-4.2.010
Posting from WPA Form 516.....	4.1.021	WPA Form 507a, Individual Earnings Record—Project Supervisory Employees:	
Preparation.....	4.1.021	Columnar posting.....	4.2.012
Preservation.....	4.1.025	Facsimile.....	4.2.011
Submission to pay roll office.....	4.1.025	File, inactive.....	4.2.019
Use.....	4.1.021	Filing.....	4.2.019
WPA Form 503, Pay Roll for Personal Services—Work Projects:		Maintenance.....	4.2.011-4.2.012
Certification.....	4.2.035-4.2.036		
Columnar relationship to WPA Form 502.....	4.2.024		

WPA Form 507e, Individual Earnings Record—Project Supervisory Employees—Continued.	Page	WPA Form 511, Pay Roll for Accident Compensation:	Page
Posting, proof.....	4.2.018	Certificate, Federal agency projects.....	4.2.031
Preparation.....	4.2.011	Certification:	
Project supervisory employees, compensation payment posting.....	4.2.017	Certifying officer.....	4.2.035
Record of reassignment.....	4.2.011-4.2.012	Local Compensation Officer.....	4.2.031
Record of termination.....	4.2.011	State Compensation Officer.....	4.2.030
Subsistence deductions, project supervisory employees.....	4.2.012	Deductions for indebtedness.....	4.2.044
Use.....	4.2.007	Facsimile.....	4.2.029
Verification.....	4.2.011	Posting to WPA Forms 507 and 507a.....	4.2.017
WPA Form 507b, Individual Earnings Record—Appointive Employees:		Preparation:	
Administrative pay roll, earnings postings.....	4.2.014	Columnar.....	4.2.030
Facsimile.....	4.2.013	Responsibility.....	4.4.012
File, inactive.....	4.2.019	Routing, National Park Service cases.....	4.4.006
Filing.....	4.2.019	Sorting.....	4.2.036
Function.....	4.2.007	Submission.....	4.2.039
Leave, earnings postings.....	4.2.013	Use:	
Maintenance.....	4.2.013-4.2.014	General.....	4.2.021, 4.2.029
Posting, proof.....	4.2.018	National Park Service.....	4.4.006
Preparation.....	4.2.013-4.2.014	Verification.....	4.2.031, 4.2.035
Record of oath of office.....	4.2.008	WPA Form 514, Individual Record of Indebtedness:	
Termination, appointive employees, earnings, postings.....	4.2.013	Document sources.....	4.2.045
WPA Form 508, Time Report and Record of Equipment Rental Services:		Facsimile.....	4.2.045
Certification.....	4.1.039	Maintenance.....	4.2.045
Facsimile.....	4.1.039	Preparation.....	4.2.045-4.2.046
Preparation:		Use.....	4.2.045
Deductions for idle time.....	4.1.040	WPA Form 516, Statement of Pay Roll Deductions (work camps):	
Rental on broken-time basis.....	4.1.040	Facsimile.....	4.1.022
Rental on straight-time basis.....	4.1.041	Posting to WPA Form 502c.....	4.1.021
Responsibility.....	4.1.001	Preparation.....	4.1.022
Use.....	4.1.039	Use.....	4.1.022
Verification.....	4.2.053-4.2.054	WPA Form 518, Voucher Distribution Statement:	
WPA Form 508b, Field Time Report of Equipment Rental Services:		Encumbrances, posting to WPA Form 704.....	4.5.043
Certification.....	4.1.0382	Facsimile.....	4.5.073
Facsimile.....	4.1.0381	Preparation:	
Preparation.....	4.1.0382	Adjustment vouchers.....	4.2.060
Routing.....	4.1.0382	Pay roll vouchers.....	4.2.073-4.2.074
Use.....	4.1.0381	Vouchers other than pay roll.....	4.2.0741
WPA Form 509, Pay Roll for Personal Services—Work Projects (Supervisory or Administrative Employees on Semi-monthly Basis Receiving Nonsecurity Wages Chargeable to Work Projects):		Routing, pay rolls, administrative.....	4.5.011
Certification.....	4.2.035	Submission with pay roll.....	4.2.039, 4.5.010
Columnar relationship to WPA Form 502.....	4.2.028	Use:	
Continuation sheet, preparation of heading.....	4.2.023	General.....	4.2.073
Deduction entries.....	4.2.028	Supply fund, distribution summary.....	4.5.011
Deduction for indebtedness.....	4.2.044	Vouchers other than pay roll.....	4.2.0741
Encumbering.....	4.5.009	WPA Form 607, Oath of Allegiance:	
Facsimile.....	4.2.027	Record on WPA Form 507a.....	4.2.008
Page numbers.....	4.2.023	Record on WPA Form 507b.....	4.2.013
Preparation:		WPA Form 608, Affidavit Required by the Emergency Relief Appropriation Act, Fiscal Year 1941:	
Columnar.....	4.2.028	Record of WPA Form 507b.....	4.2.008, 4.2.013
Heading.....	4.2.023	WPA Form 701, Statement of Project Estimate Detail:	
Record of oath of allegiance.....	4.2.028	Approval.....	4.5.005
Sorting.....	4.2.036	Notice to Treasury.....	4.5.042
Submission.....	4.2.039	Numbering.....	4.5.005
Totals.....	4.2.0281	Posting:	
Use.....	4.2.021	WPA Form 704.....	4.5.044
Verification.....	4.2.035	WPA Form 704a.....	4.5.045
		WPA Form 763.....	4.5.005
		WPA Form 769.....	4.5.091
		Preparation, Division of Finance.....	4.5.005
		Routing.....	4.5.005
		Use:	
		Federal funds.....	4.5.005
		Sponsor's pledges.....	4.5.007

WPA Form 704, Project Ledger. (see also ENCUMBRANCES):	Page	WPA Form 705, Administrative Expense Ledger—Continued.	Page
Encumbrance:		Encumbrance—Continued.	
Claims, deceased employees	4.5.043	Other nonpersonal expense	4.5.047
Government bills of lading	4.5.086	Pay rolls	4.5.047
Liquidation, posting	4.5.049	Printing and binding	4.5.047
Unliquidated:		Travel	4.5.047
Audit	4.5.057	Facsimile	4.5.047
Verification	4.5.050	Maintenance	4.5.047
Facsimile	4.5.044	Posting:	
File, inactive	4.5.041	Credit adjustments from prior months	4.5.048
Filing	4.5.044	Pay roll encumbrances	4.5.011
Pay roll posting	4.5.010	Treasury Forms A-2 and A-2a	4.5.048
Posting, encumbrance:		Preparation	4.5.047-4.5.048
Liquidation	4.5.049	Trial balance:	
Pay roll	4.5.043	Preparation	4.5.056
Treasury Form A-6	4.5.012	Reconciliation	4.5.053
Preparation:		Use:	
Columnar	4.5.044	Budget, current	4.5.047-4.5.048
General	4.5.043	Funds, cumulative	4.5.047-4.5.048
Use of Treasury Form A-40	4.5.043	Verification with general ledgers	4.5.058
Use of Treasury Form B-15b	4.5.043	WPA Form 707, Project Financial Status Report:	
Reconciliation, Treasury Forms B-11b, B-11d, and B-11f	4.5.044	Encumbrance reporting	4.5.007
Suspense Account, trial balance	4.5.054	Entries from WPA Form 769	4.5.052
Trial balance:		Facsimile	4.5.051
Preparation	4.5.054	Posting to WPA Form 769	4.5.091
Reconciliation	4.5.053	Preparation	4.5.051-4.5.052
Transcript cards	4.5.054	Routing	4.5.051
Use:		Sponsors' pledges, liquidation report	4.5.007
General	4.5.043	Use:	
Preparation of WPA Form 707	4.5.051	Final warning	4.5.052
Suspense Account	4.5.010	Financial status report	4.5.051
Verification, general ledgers	4.5.058	Project summary reports	4.5.052
WPA Form 704a, Sponsor's Ledger:		Sponsors' pledges, liquidation, notification	4.5.051
Facsimile	4.5.045	WPA Form 710, Certification of Sponsors' Contributions (Materials, Supplies, and Equipment):	
Maintenance	4.5.045	Certification	4.5.007
Posting	4.5.007	Posting WPA Form 704a	4.5.045
Trial balance:		Registering on WPA Form 759	4.5.023
Preparation	4.5.055	Review, Division of Finance	4.5.045
Reconciliation	4.5.053	Use	4.5.007
Transcript cards	4.5.055	WPA Form 710a, Certification of Sponsors' Contributions (Personal Services and Specified Nonpersonal Items):	
Use, preparation of WPA Form 707	4.5.051	Certification	4.5.007
Verification, general ledgers	4.5.058	Check by project superintendent	4.1.002
WPA Form 704b, Warehouse Ledger:		Posting to WPA Form 704a	4.5.045
Facsimile	4.5.100	Registering on WPA Form 759	4.5.023
Maintenance	4.5.100	Review, Division of Finance	4.5.045
Posting	4.5.100	Use	4.5.007
Preparation	4.5.100-4.5.101	WPA Form 712, Inventory Record of Equipment:	
Verification, general ledgers	4.5.058	Facsimile	4.3.011
WPA Form 704c, Warehouse Inventory Ledger:		Location	4.3.001
Facsimile	4.5.101	Maintenance	4.3.001
Maintenance	4.5.100	Preparation	4.3.011
Posting from WPA Form 756	4.5.089	Supplemental record, maintenance	4.3.011
Preparation	4.5.101	Use:	
Verification, general ledgers	4.5.058	General	4.3.011
WPA Form 705, Administrative Expense Ledger:		Preparation of WPA Form 731	4.3.021
Encumbrance:			
Adjustments from prior months	4.5.047		
Communication service	4.5.047		

WPA Form 712, Inventory Record of Equipment—Continued.	Page	WPA Form 724a, Statement of Financial Transactions and Fund Status—Supply Fund—Continued.	Page
Verification:		Mailing-----	4.5.060
Inventory Accounts-----	4.5.081	Preparation-----	4.5.059, 4.5.067-4.5.070
WPA Form 720-----	4.3.014	WPA Form 724c, State Program Budget:	
WPA Form 715, Report of Survey:		Certification-----	4.5.062
Posting:		Checking, chart-----	4.5.061
WPA Form 721-----	4.3.010	Facsimile-----	4.5.071
WPA Form 747-----	4.3.005	Mailing-----	4.5.060
WPA Form 747b-----	4.3.007	Preparation-----	4.5.059, 4.5.071-4.5.072
WPA Form 756-----	4.5.039	WPA Form 728, Consolidated Report of Admissions of Sponsor's Transactions:	
WPA Form 717, Statement of Administrative Budgetary Account Status:		Certification-----	4.5.062
Certification-----	4.5.062	Checking, chart-----	4.5.061
Checking, chart-----	4.5.061	Facsimile-----	4.5.076
Facsimile-----	4.5.073	Mailing-----	4.5.060
Mailing-----	4.5.060	Preparation-----	4.5.059, 4.5.076-4.5.079
Preparation:		WPA Form 730, Distribution of State Monthly Budget:	
Budgets, current-----	4.5.059, 4.5.073-4.5.074	Facsimile-----	4.5.004
Funds, cumulative-----	4.5.059, 4.5.073-4.5.074	Posting WPA Form 755-----	4.5.029
Use:		Use-----	4.5.004
Budgets, current-----	4.5.073-4.5.074	WPA Form 732, Weekly Report of Employment on WPA Projects:	
Funds, cumulative-----	4.5.073-4.5.074	Certification-----	4.1.090
WPA Form 718, Monthly Report of Employment and Earnings of Administrative Personnel:		Definition of "persons"-----	4.1.089-4.1.090
Use, computing estimated compensation employees-----	4.4.016	Facsimile-----	4.1.089
WPA Form 720, Report of Inventory and Movement of Property (see also INVENTORY REPORTS):		Persons to be excluded-----	4.1.090
Posting to WPA Form 721-----	4.3.010	Persons to be reported-----	4.1.089-4.1.090
Scheduling-----	4.3.013	Preparation-----	4.1.003, 4.1.090
Submission-----	4.3.013	Routing-----	4.1.089
Submittal, time-----	4.1.091	Time of submission-----	4.1.089
Verification-----	4.1.003, 4.1.091, 4.3.014	Use-----	4.1.089
WPA Form 721, Inventory Record (Other Than Heavy Equipment):		WPA Form 732a, Weekly Report of Employment on WPA Projects (for Project Supervisory Employees Serving More Than One Project):	
Facsimile-----	4.3.009	Facsimile-----	4.1.0901
Location-----	4.3.001	Preparation-----	4.1.0901
Maintenance-----	4.3.001, 4.3.002	WPA Form 740, Transfer Voucher:	
Posting:		Posting:	
Documents of acquisition-----	4.3.009-4.3.012	WPA Form 747-----	4.3.005
Documents of disposition-----	4.3.009-4.3.010	WPA Form 756-----	4.5.099-4.5.089
Preparation-----	4.3.009-4.3.010	Preparation, direct service property transferred to projects-----	4.5.095
Use-----	4.3.009, 4.3.019	Use, record of transfer by direct services-----	4.5.089
Verification of WPA Form 720 with-----	4.3.014	WPA Form 740a, Property Transfer Order and Receipt:	
WPA Form 724, Report of Fund Status of Financial Transactions:		Projects:	
Certification-----	4.5.062	WPA Form 721-----	4.3.010
Checking, chart-----	4.5.061	WPA Form 747-----	4.3.005
Facsimile-----	4.5.063	WPA Form 747b-----	4.3.007
Mailing-----	4.5.060	Registering by Property Accounting Section-----	4.5.099
Preparation-----	4.5.059, 4.5.062-4.5.066	WPA Form 741, Receipt for Property or Services:	
Use:		Certification, sponsor's pledges-----	4.5.007
Federal funds, preparation-----	4.5.062-4.5.066	Posting:	
Sponsor's cash deposits, preparation-----	4.5.075	WPA Form 721-----	4.3.010
WPA Form 724a, Statement of Financial Transactions and Fund Status—Supply Fund:		WPA Form 747-----	4.3.005
Certification-----	4.5.062	WPA Form 747b-----	4.3.007
Checking, chart-----	4.5.061	WPA Form 756-----	4.5.099-4.5.099
Facsimile-----	4.5.067	Registering WPA Form 759-----	4.5.023
Final report-----	4.5.070-4.5.0701	Review by Division of Finance-----	4.5.045
		Use, sponsor's pledges liquidation-----	4.5.007

4. INDEX.030 • FORM INDEX

WPA Form 742, Record of Daily Incorporation or Consumption of Property in Project:

Use, posting to inventory records of warehouse expendable property----- 4.3.014

WPA Form 743, Production and Distribution Report:

Use, inventory record----- 4.3.004

WPA Form 744, Statement of Supply Fund Account, Voucher Distribution:

Facsimile----- 4.5.093

Posting to Fund Accounts (Group III Ledger):

Project Accounts Payable----- 4.5.036

Project Accounts Receivable----- 4.5.036

Reimbursements From Operating Projects----- 4.5.036

Preparation:

General----- 4.5.080

Reimbursement of Inventory Accounts----- 4.5.093

WPA Form 769----- 4.5.091

Use:

Reimbursement of Inventory Accounts----- 4.5.093

Transfers involving other major appropriations----- 4.5.094

WPA Form 745, Report of Property Surplus to Needs:

Posting:

WPA Form 747----- 4.3.005

WPA Form 756----- 4.5.088

WPA Form 746, Operating and Service Costs of the Supply Fund, Distribution Voucher:

Facsimile----- 4.5.098

Posting:

Direct Service Accounts (Group III Ledger):

Equipment Operators Accounts----- 4.5.036

Equipment Rental Account----- 4.5.036

Equipment Rental (From Contractors) Account----- 4.5.036

Fabrication and Production Account----- 4.5.036

Fund Accounts (Group III Ledger), Reimbursements From

Operating Project Account----- 4.5.036

General Service Account (Group III Ledger)----- 4.5.036

Preparation:

Direct service charges----- 4.5.096

General service charges----- 4.5.098

Routing----- 4.5.098-4.5.099

Signatures----- 4.5.098

Use:

Direct Service Account reimbursement----- 4.5.095

General Service and Implement Service Accounts reimbursement----- 4.5.098

Implement Service Account reimbursement----- 4.5.082

WPA Form 747, Inventory Record of Supply Fund Implements and Expendable Property:

Facsimile----- 4.3.004

Filing----- 4.3.004

Maintenance----- 4.3.004

Posting:

Entries----- 4.3.005-4.3.006

Examples----- 4.3.004, 4.3.006

Preparation----- 4.3.005-4.3.006

Use----- 4.3.004

Verification with Inventory Accounts----- 4.5.081

WPA Form 747b, Inventory Requisition Record of Supply Fund

Implements:

Facsimile----- 4.3.007

Maintenance----- 4.3.007

Posting:

Documents----- 4.3.007

Example----- 4.3.007-4.3.008

Preparation----- 4.3.007

Reproduction----- 4.3.008

Use----- 4.3.007

WPA Form 748, Application for State Supply Fund Limitation:

Limitation, supply fund----- 4.5.079

WPA Form 754, Daily Summary Journal:

Facsimile----- 4.5.027

Numbering----- 4.5.028

Posting:

Group I Ledger:

Authorizations Expended Account----- 4.5.033

Encumbrances Incurred Account----- 4.5.033

Major program classification totals----- 4.5.028

Unliquidated Encumbrances Account----- 4.5.033

Group II Ledger:

Authorizations Expended Account----- 4.5.034

Encumbrances Incurred Account----- 4.5.034

Minor program classification totals----- 4.5.028

Unliquidated Encumbrances Account----- 4.5.034

Preparation----- 4.5.027-4.5.028

Treasury Form A-40, journalization:

General----- 4.5.027

Pay rolls----- 4.5.010

Use:

General ledgers posting----- 4.5.027

Miscellaneous encumbrances----- 4.5.017

Register summary----- 4.5.027

Supply fund----- 4.5.086

WPA Form 755, Journal:

Facsimile----- 4.5.029

Posting:

Group I Ledger:

Authorizations Received Account----- 4.5.033

Undistributed Budget Account----- 4.5.033

Unfunded Budget Account----- 4.5.033

Group II Ledger:

Authorizations Available for Encumbrance Account----- 4.5.034

Authorizations Received Account----- 4.5.034

Group III Ledger:

Fund Accounts, Property Transferred to Supply Fund

Under Subsequent Acts Account----- 4.5.037

Inventory Accounts:

Equipment Account----- 4.5.036

Implements Account----- 4.5.036

Materials and Supplies Account----- 4.5.036

Preparation----- 4.5.029, 4.5.087

Use:

Encumbrance adjustments, Standard Form 1017-G----- 4.5.018

Encumbrance corrections, Standard Form 1017-G----- 4.5.019

General----- 4.5.027, 4.5.029

WPA Form 755, <i>Journal</i> —Continued.	Page	WPA Form 757, <i>Encumbrance Register</i> —Continued.	Page
Use—Continued.		Preparation—Continued.	
General ledgers, posting	4.5.027	Supply fund:	
Group III Ledger Accounts	4.5.087	Encumbrance	4.5.022
Supply fund accounts	4.5.079	Transactions	4.5.085
Supply fund, encumbrances	4.5.022	Supply Fund (Group III Ledger) Accounts	4.5.086
WPA Form 756, <i>Inventory Journal</i> :		Routing	4.5.020-4.5.021
Auditing	4.5.089	Signature	4.5.020
Facsimile	4.5.089	Use:	
Posting media	4.5.088-4.5.089	General	4.5.019-4.5.020
Posting:		Pay roll encumbrance	4.5.010, 4.5.022
Group III Ledger:		Registering:	
Fund Accounts:		Encumbrance adjustments:	
Donated Property Received Account	4.5.036	Standard Form 1034	4.5.014
Encumbrances Incurred Account	4.5.036	Treasury Form A-7	4.5.013
Inventory Removals Account	4.5.037	Pay rolls	4.5.020
Project Accounts Payable	4.5.036	Procurement documents	4.5.020
Project Accounts Receivable	4.5.036	Treasury Form A-6	4.5.012, 4.5.020
Inventory Accounts:		Supply fund:	
Equipment Account	4.5.036	Accounts	4.5.079
Implements Account	4.5.036	Encumbrance	4.5.022
Materials and Supplies Account	4.5.036	Transaction	4.5.086
Ledger, WPA Form 704c	4.5.089	Textile encumbrance	4.5.021-4.5.022
Preparation	4.5.089	Verification	4.5.019
Summaries, State-wide	4.5.089	WPA Form 759, <i>Miscellaneous Transaction Register</i> :	
Transmittal	4.5.027	Facsimile	4.5.023
Use:		Posting:	
General ledgers, posting	4.5.027	General ledgers	4.5.023
Inventory record	4.5.088	Group IV Ledger:	
Record of transfer, direct services	4.5.088	Sponsor's Expenditure Account	4.5.039
Register for WPA Forms 740a	4.5.089	Sponsor's Pledges Liquidated Account	4.5.039
Supply fund accounts	4.5.093	Preparation	4.5.023
Transfer of property owned by direct service activities	4.5.088	Use:	
WPA Form 757, <i>Encumbrance Register</i> :		General	4.5.023
Encumbrances:		Registering of sponsor's transactions	4.5.007
Administrative pay rolls	4.5.011	WPA Form 760, <i>Budget Encumbrance Register</i> :	
Government bills of lading	4.2.086	Facsimile	4.5.0041
Facsimile	4.5.021	Maintenance	4.5.0041
Numbering	4.5.019	Preparation	4.5.0041
Posting:		Verification with general ledgers	4.5.058
Direct Service Accounts (Group III Ledger):		WPA Form 761, <i>Encumbrance and Liquidation Record</i> :	
Equipment Rental (From Contractors) Account	4.5.036	Facsimile	4.5.049
Fabrication and Production Accounts	4.5.036	Filing	4.5.049
Implement Service Account	4.5.036	Preparation	4.5.049-4.5.050
Fund Accounts (Group III Ledger), Encumbrances Incurred		Use	4.5.049, 4.5.057
Account	4.5.036	Verification:	
General ledgers	4.5.019	WPA Form 704	4.5.058
General Service Accounts (Group III Ledger)	4.5.036	WPA Form 705	4.5.058
Group I Ledger, Textile Budget Suspense Account	4.5.033	WPA Form 763, <i>Official Project Limitation Control</i> :	
Group IV Ledger Accounts:		Facsimile	4.5.042
Sponsor's Expenditure Account	4.5.039	Filing	4.5.042
Sponsor's Pledges Liquidated Account	4.5.039	Posting:	
Unencumbered Sponsor's Cash Deposits Accounts	4.5.039	Canceled project limitations	4.5.0521
Unliquidated Sponsor's Encumbrances Account	4.5.039	WPA Form 701	4.5.005
Inventory Accounts, Unordered Requisition Account	4.5.036	Preparation	4.5.042
WPA Form 754	4.5.027-4.5.028	Use:	
Preparation:		General	4.5.041
Expenditure symbol	4.5.020	Supply fund limitation control	4.5.079
General	4.5.020-4.5.021	WPA Form 764, <i>Project Description Card</i> :	
Minor program classification	4.5.020	Preparation	4.5.005-4.5.006

4. INDEX.032 • FORM INDEX

WPA Form 764, Project Description Card—Continued.	Page	WPA Form 782, Itemized Report of WPA-Owned Major Construction and Automotive Equipment—Continued.	Page
Use:		Facsimile.....	4.3.022
General.....	4.5.006	Preparation.....	4.3.022
Notice to Treasury.....	4.5.042	Routing.....	4.3.022
Preparation of WPA Form 502.....	4.5.017	Use.....	4.3.022
Supply fund limitations.....	4.5.079	WPA Form 783, Itemized Report of WPA-Owned Furniture and Office Equipment:	
WPA Form 765, Invoice for Rental of Trucks, Teams and Equipment—Time Rate Basis:		Date of submission.....	4.3.019
Discounts on invoices.....	4.1.045	Facsimile.....	4.3.023
Facsimile.....	4.1.045	Preparation.....	4.3.023-4.3.024
Invoicing excess hours.....	4.1.045	Use.....	4.3.023
Preparation.....	4.1.045	WPA Form 784, Itemized Report of WPA- and Sponsor-Owned Sewing Equipment:	
Use.....	4.1.045	Date of submission.....	4.3.019
Verification.....	4.2.053-4.2.054	Facsimile.....	4.3.025
WPA Form 766, Invoice for Rental of Trucks, Teams and Equipment—Production Basis:		Preparation.....	4.3.025-4.3.026
Discounts on invoices.....	4.1.047-4.1.048	WPA Form 860, Claim for Loss of or Damage to Property:	
Facsimile.....	4.1.047	Facsimile.....	4.4.023
Preparation.....	4.1.047	Reproduction.....	4.4.025
Use.....	4.1.047	Submission.....	4.4.023, 4.4.026
Verification.....	4.2.053-4.2.054	Supporting documents.....	4.4.024
WPA Form 767, Daily Production Report of Contractual Equipment Services:		WPA Form 856, Monthly Report of Administrative Costs Incurred by WPA Compensation Sections and Number of Compensation Cases Handled:	
Facsimile.....	4.1.043	Certification.....	4.4.016
Preparation.....	4.1.043	Due date.....	4.4.015
Use.....	4.1.043	Estimated employees from WPA Form 718.....	4.4.016
Verification.....	4.2.053-4.2.054	Facsimile.....	4.4.015
WPA Form 768, Public Voucher for Equipment Rental:		Posting from WPA Form 351.....	4.4.016
Facsimile.....	4.2.054	Preparation.....	4.4.015-4.4.016
Filing.....	4.5.012	Reproduction.....	4.4.016
Preparation.....	4.2.055	Routing.....	4.4.015
Routing.....	4.2.055	Use:	
Verification.....	4.2.054	National Park Service.....	4.4.015
WPA Form 769, Project Nonlabor Control:		Work Projects Administration.....	4.4.015
Facsimile.....	4.5.091	WPA Form 955a, Schedule of Injury Cases Involving Lost Time, Medical or Hospital Expense:	
Maintenance:		Facsimile.....	4.4.017
General.....	4.5.091	Preparation.....	4.4.017
Travel encumbrance.....	4.5.015	Reproduction.....	4.4.017
Posting WPA Form 707.....	4.5.052	Routing.....	4.4.017
Preparation, example.....	4.5.091	Use.....	4.4.017
Use:		WPA Form 956, Monthly Report of Closed Compensation Cases:	
General.....	4.5.091	Certification.....	4.4.019
Preparation of WPA Form 744.....	4.5.092	Facsimile.....	4.4.018
WPA Form 780, Record of Property Inventory Reconciliation:		Preparation.....	4.4.018-4.4.019
Facsimile.....	4.3.016	Reproduction.....	4.4.019
Preparation.....	4.3.016-4.3.017	Routing.....	4.4.018
Use.....	4.3.014-4.3.016	Use.....	4.4.018
WPA Form 781, Report of Value of WPA-Owned Property on Hand:		WPA Form 957, Report and Recommendations on Property Damage Claim:	
Agreement with WPA Form 782.....	4.3.022	Copies.....	4.4.025
Date of submission.....	4.3.019	Facsimile.....	4.4.024
Facsimile.....	4.3.020	Preparation.....	4.4.024
Preparation:		Reproduction.....	4.4.025
General.....	4.3.019	Routing.....	4.4.025
Use of WPA Form 712.....	4.3.021	Use.....	4.1.094, 4.4.024
Routing.....	4.3.020		
Use.....	4.3.019		
WPA Form 782, Itemized Report of WPA-Owned Major Construction and Automotive Equipment:			
Agreement with WPA Form 781.....	4.3.022		
Date of submission.....	4.3.019		

WPA Form A-2d, <i>Advice of State Monthly Budget:</i>	Page	Standard Forms 1030 and 1031, <i>Government Request for Trans-</i>	Page
Posting, WPA Form 755-----	4.5.029	portation:	
Use-----	4.5.002	Listing on Standard Form 1067-----	4.2.066
		Loss-----	4.2.069
Division of Professional and Service Forms		Unused tickets-----	4.2.067-4.2.068
OPS Form 16, <i>Daily Box Office Statement:</i>		Use, additional requests-----	4.2.069
Auditing-----	4.5.016	Standard Form 1034, <i>Public Voucher for Purchases and Serv-</i>	
OPS Form 17, <i>Monthly Consolidated Statement of Admission</i>		<i>ices Other Than Personal:</i>	
<i>Collections and Expenditures:</i>		Encumbrance:	
Auditing-----	4.5.106	Adjustment-----	4.5.014
		Liquidation record-----	4.5.049
		Facsimile-----	4.2.063-4.2.064
		Filing-----	4.5.012, 4.5.050
		Posting-----	4.5.014
		Preparation-----	4.2.063-4.2.064
		Transmittal-----	4.5.014
		Use:	
		General-----	4.2.063
		Joint-----	4.2.063-4.2.064
		Reimbursement of cash advances-----	4.5.104
		Standard Form 1044, <i>Schedule of Collections:</i>	
		Certification-----	4.2.078
		Encumbrance-----	4.5.017
		Facsimile-----	4.2.077
		Posting to Group IV Ledger:	
		Unencumbered Sponsor's Cash Deposit Account-----	4.5.039
		Unexpended Sponsor's Cash Deposit Account-----	4.5.039
		Preparation-----	4.2.078
		Routing-----	4.2.077
		Submission with voucher in lieu of Standard Form 1096--	4.2.075
		Use:	
		Deductions for quarters furnished by National Youth	
		Administration-----	4.2.002
		General-----	4.2.077
		Standard Form 1046, <i>Schedule of Transfers—Special Deposits:</i>	
		Collections-----	4.2.077
		Encumbrance-----	4.5.017
		Facsimile-----	4.2.079
		Preparation-----	4.2.079
		Use-----	4.2.079
		Standard Form 1047, <i>Public Voucher for Refunds:</i>	
		Certification-----	4.2.062
		Facsimile-----	4.2.062
		Preparation-----	4.2.062
		Routing-----	4.2.062
		Use:	
		General-----	4.2.062
		Sponsor's cash deposits-----	4.5.007
		Standard Form 1048. (See Standard Form 1047.)	
		Standard Form 1055, <i>Application for Payment of Amounts Due</i>	
		<i>Deceased or Incompetent Civilian Employees, Officers and</i>	
		<i>Enlisted Men in the Military Service, and Public Creditors</i>	
		<i>of the United States:</i>	
		Certification, name-----	4.2.042-4.2.043
		Deceased, payment, waiver of claim-----	4.2.043
		Document required-----	4.2.042-4.2.043
		Facsimile-----	4.2.040, 4.2.041
		Preparation-----	4.2.040
		Statements required-----	4.2.041
		Submission-----	4.2.040, 4.2.042

4. INDEX.034 • FORM INDEX

Standard Form 1055, Application for Payment of Amounts Due Deceased or Incompetent Civilian Employees, Officers and Enlisted Men in the Military Service, and Public Creditors of the United States—Continued.	Page	Standard Form 1061, Schedule of Adjustments:	Page
Uncashed checks, information.....	4.2.042	Facsimile.....	4.2.057
Use.....	4.2.040	Preparation:	
Witness.....	4.2.043	Supply fund reimbursement.....	4.5.094
Standard Form 1064, Schedule of Disbursements:		Transfers:	
Facsimile.....	4.2.071	Affecting Treasury accounts.....	4.2.059
Preparation.....	4.2.071-4.2.072	Between Federal agencies.....	4.2.057-4.2.058
Routing.....	4.2.072	Between WPA official projects.....	4.2.059
Use:		Routing:	
General.....	4.2.071	Transfers:	
Pay rolls, administrative.....	4.5.011	Affecting Treasury accounts.....	4.2.059
Reimbursement of cash advance.....	4.5.104	Between Federal agencies.....	4.2.058
Standard Form 1012.....	4.5.015	Between WPA official projects.....	4.2.059
Standard Form 1067, Public Voucher for Transportation of Passengers:		Use.....	4.2.056
Affidavit for last request.....	4.2.069	Standard Form 1096, Schedule of Voucher Deductions:	
Certification.....	4.2.069	Certification.....	4.2.076
Deduction.....	4.2.069	Deductions, overpayment.....	4.2.076
Examination.....	4.2.066-4.2.069	Encumbrance.....	4.5.017
Facsimile.....	4.2.067-4.2.068	Facsimile.....	4.2.075
Listing of Standard Form 1030.....	4.2.066	Indebtedness liquidation, pay roll.....	4.2.044
Numbering.....	4.2.069	Preparation.....	4.2.075-4.2.076
Preparation.....	4.2.066	Routing.....	4.2.075
Recording.....	4.5.015	Submission of Standard Form 1044 in lieu of.....	4.2.075
Transmittal with Treasury Form A-4.....	4.5.015	Use:	
Use:		General.....	4.2.075
General.....	4.2.066	Subsistence deductions, pay rolls.....	4.5.017
Liquidation of travel encumbrances.....	4.5.015	Standard Form 1097, Request for Corrections in Appropriation, Fund, Limitation, and Official Project Accounts:	
Standard Form 1068, Public Voucher for Transportation of Freight or Express:		Encumbrance.....	4.5.017
Use.....	4.2.086	Facsimile.....	4.2.061
Standard Form 1070, Schedule of Retirement and Disability Fund Credits:		Preparation.....	4.2.061
Facsimile.....	4.2.080	Routing.....	4.2.061
Preparation.....	4.2.080	Use.....	4.2.061
Routing.....	4.2.080	Standard Form 1098, Schedule of Canceled Checks:	
Use.....	4.2.080	Facsimile.....	4.2.0801
Standard Form 1080, Voucher for Adjustments Between Appropriations and/or Funds:		Preparation.....	4.2.0801
Encumbrance.....	4.5.017	Routing.....	4.2.0801
Facsimile.....	4.2.056	Use.....	4.2.0801
Preparation:		Standard Form 1100, Notice of Exception and Reply to Exception:	
Supply fund reimbursement.....	4.5.094	Facsimile.....	4.5.0262
Transfers:		Preparation.....	4.5.0262
Affecting Treasury accounts.....	4.2.059	Routing.....	4.5.0262
Between Federal agencies.....	4.2.057-4.2.058	Signature.....	4.5.0262
Between WPA official projects.....	4.2.059	Use.....	4.5.0262
Routing:		TREASURY FORMS	
Transfers:		Treasury Form 49a, Invoice for Supplies:	
Affecting Treasury accounts.....	4.2.059	Encumbrance, liquidation record.....	4.5.050
Between Federal agencies.....	4.2.058	Treasury Form 1664a, Notice of Check Returned:	
Between WPA official projects.....	4.2.059	Facsimile.....	4.2.049
Use:		Use.....	4.2.049
General.....	4.2.056	Treasury Form A-2, Advice of Project Authorization:	
Reimbursement:		Posting:	
Inventory Accounts.....	4.5.093	WPA Form 705.....	4.5.048
General Service and Implement Service Accounts.....	4.5.099	WPA Form 755.....	4.5.029
		Use.....	4.5.002
		Treasury Form A-2a, Change in Project Authorization:	
		Use.....	4.5.002
		Treasury Form A-4, Voucher Distribution:	
		Encumbrance, posting WPA Form 704.....	4.5.043
		Facsimile.....	4.2.085

Revised May 20, 1941

Treasury Form A-4, Voucher Distribution—Continued.	Page	Treasury Form A-6, Requisition for Purchase—Continued.	Page
Posting media to subsidiary ledgers-----	4.5.024	Encumbrance—Continued.	
Preparation-----	4.2.095	Documents requiring Washington approval-----	4.5.020
Routing-----	4.2.095	WPA Form 761-----	4.5.049
Transmittal with Standard Form 1034-----	4.5.014	Filing-----	4.5.012, 4.5.050
Use:		Routing-----	4.5.012
General-----	4.2.085	Verification-----	4.5.012
Standard Form 1012-----	4.5.015	Treasury Form A-7, Purchase Order:	
Standard Form 1067-----	4.5.015	Adjustment-----	4.5.013
Treasury Form A-5, Notice of Miscellaneous Encumbrance:		Cancellation-----	4.5.013
Certification-----	4.2.081	Copies to timekeeper when used for equipment rental-----	4.1.038
Encumbrance:		Encumbrances:	
Pay roll, registering-----	4.5.010	Adjustment-----	4.5.013
WPA Form 761-----	4.5.049	WPA Form 761-----	4.5.049
Facsimile-----	4.2.081	Entry on WPA Form 767-----	4.1.043
Filing with WPA Form 761-----	4.5.050	Filing-----	4.5.012, 4.5.050
Preparation-----	4.2.091	"Final" order-----	4.5.013
Routing-----	4.2.091	Posting:	
Use:		Inventory Accounts, Unordered Requisition Account-----	4.5.036
Cash advance, Agent Cashier-----	4.5.103	WPA Form 747-----	4.3.005
Encumbrance:		WPA Form 756-----	4.5.089-4.5.089
Equipment rental-----	4.5.014	Transmittal-----	4.5.013
Government bills of lading-----	4.2.096	Use:	
Travel-----	4.5.015	Equipment rental, timekeeping check-----	4.1.002
General-----	4.2.081	General-----	4.5.013
Pay roll, administrative-----	4.5.011	Treasury Form A-8, Receiving and Inspection Report:	
Pay roll reserve, increase at end of month-----	4.5.011	Posting:	
Recurring charges-----	4.2.091	WPA Form 721-----	4.3.010
Requisition, encumbrance-----	4.5.012	WPA Form 747-----	4.3.005
Transportation charges (supply fund), posting to WPA Form 756-----	4.5.089	Treasury Form A-11, Specimen Signature Card:	
Treasury Form A-5a, Change in Encumbrance:		Facsimile-----	4.2.083
Approval-----	4.2.092	Preparation-----	4.2.084
Certification-----	4.2.092	Routing-----	4.2.084
Encumbrance:		Use-----	4.2.083
Pay roll, registering-----	4.5.010-4.5.011	Treasury Form A-17, Notice of Exception by Accountant-in-Charge:	
WPA Form 761-----	4.5.049	Encumbrance, corrections-----	4.5.019
Facsimile-----	4.2.092	Treasury Form A-20, Interoffice Transfer Voucher (Transportation):	
Filing with WPA Form 761-----	4.5.050	Posting:	
Preparation-----	4.2.092	Direct Service Accounts (Group III Ledger), Fabrication and Production Accounts-----	4.5.036
Routing-----	4.2.082	General Service Accounts (Group III Ledger)-----	4.5.036
Use:		Transmittal-----	4.5.016
Encumbrance:		Use, claims, payment-----	4.5.010
Pay roll, suspense-----	4.5.025	Treasury Form A-40, Summary Register of Voucher Payments and Adjustments:	
Requisition:		Encumbrance, simultaneous encumbrance and liquidation--	4.5.024
Adjustment-----	4.5.012, 4.5.013	Facsimile-----	4.5.024
Decrease, approval-----	4.5.013	Numbering-----	4.5.019, 4.5.024
General-----	4.2.092	Posting:	
Purchase order, adjustment-----	4.5.014	Direct Service Accounts (Group III Ledger), labor voucher-----	4.5.036
Treasury Form A-6, Requisition for Purchase:		Fund Accounts (Group III Ledger), labor voucher-----	4.5.036
Certification, propriety of purchase-----	4.5.013	General ledgers-----	4.5.019
Deletion from register, Treasury Form D-139-----	4.5.025		
Encumbering-----	4.5.012		
Encumbrance:			
Adjustment-----	4.5.013		

4. INDEX.036 • FORM INDEX

<i>Treasury Form A-40, Summary Register of Voucher Payments and Adjustments—Continued.</i>	Page	<i>Treasury Form D-53, Pay Roll Routing Slip:</i>	Page
Posting—Continued.		Use, supply fund pay rolls.....	4.5.085
General Service Account (Group III Ledger), labor voucher.....	4.5.036	<i>Treasury Form D-139, Return Letter:</i>	
Group IV Ledger Accounts, labor voucher.....	4.5.039	Use, deletion, Treasury Form A-6.....	4.5.025
WPA Form 754.....	4.5.027	<i>Treasury Form D-140, Suspension Letter:</i>	
Preparation by Treasury State Accounts Office.....	4.5.024	Use.....	4.5.025
Routing.....	4.5.024	<i>Treasury Form M-130, Notice of Nonreceipt, Loss, Theft, or Destruction of Check:</i>	
Transmittal with Treasury Form A-4.....	4.2.095	Facsimile.....	4.1.092
Use:		Preparation.....	4.2.050
Encumbrance corrections.....	4.5.019	Use.....	4.1.092, 4.2.050
General.....	4.5.024	<i>Treasury Form M-131, Request for Stoppage of Payment:</i>	
Pay rolls, administrative.....	4.5.010-4.5.011	Use.....	4.1.092, 4.2.050
Purchase vouchers paid.....	4.5.013	<i>Treasury Form M-132, Notice of Recovery, Etc., of Check:</i>	
Simultaneous encumbrance and liquidation documents.....	4.5.019	Facsimile.....	4.1.093
Standard Form 1017-G.....	4.5.017	Use.....	4.1.092, 4.2.050
Standard Form 1044.....	4.5.017	<i>Treasury Form M-142, (Form letter on paying vouchers):</i>	
Standard Form 1046.....	4.5.017	Use.....	4.5.015-4.5.016
Standard Form 1047.....	4.5.017	<i>Treasury Form M-143, (Form letter on handling certificates of settlement in the General Accounting Office):</i>	
Standard Form 1080.....	4.5.017	Use.....	4.5.015-4.5.016
Standard Form 1096.....	4.5.017		
Standard Form 1097.....	4.5.017		
Transportation requests paid.....	4.5.015		
WPA Form 704, posting.....	4.5.043		
Verification.....	4.5.019		
<i>Treasury Forms B-11b, B-11d, and B-11f:</i>			
Submission.....	4.5.044-4.5.0441		
Transmittal with Treasury Form A-4.....	4.2.095		
Use.....	4.5.044-4.5.0441		
<i>Treasury Forms B-15b or B-12, Daily Statement of Transactions:</i>			
Posting.....	4.5.024		
Preparation.....	4.5.024		
Use:			
Encumbrance corrections.....	4.5.019		
General.....	4.5.024		
Listing:			
Encumbrances:			
Pay rolls:			
Administrative.....	4.5.011		
Project.....	4.5.010		
Supply fund.....	4.5.010		
Standard Form 1017-G.....	4.5.017		
Standard Form 1044.....	4.5.017		
Standard Form 1046.....	4.5.017		
Standard Form 1047.....	4.5.017		
Standard Form 1080.....	4.5.017		
Standard Form 1096.....	4.5.017		
Standard Form 1097.....	4.5.017		
Standard Form 1012.....	4.5.015		
Standard Form 1034.....	4.5.014		
Standard Form 1067.....	4.5.015		
Notice of payment.....	4.5.043		
Supply fund.....	4.5.086		

Division of Disbursement Forms

Form 1655, Statement of Account of Funds Entrusted to Agent

<i>Cashier:</i>	
Preparation.....	4.5.105
Use, cash advance reimbursement.....	4.5.104

Procurement Division Forms

Procurement Division FL-12(SP), Property Transfer Authorization:

<i>Posting:</i>	
WPA Form 747.....	4.3.005
WPA Form 756.....	4.5.079
Surplus property, disposal.....	4.3.005

State Procurement Office Forms

<i>SPO Form 6, Notice of Cancellation:</i>	
Use.....	4.5.013
<i>SPO Form 24, Notice of Adjustment:</i>	
Use.....	4.5.013

COMPENSATION FORMS

Compensation Form CA-1, Employee's Notice of Injury and Original Claim for Compensation and Medical Treatment:

Facsimile.....	4.1.056
Preparation.....	4.1.056

Compensation Form CA-1, Employee's Notice of Injury and Original Claim for Compensation and Medical Treatment—Con.	Page	Compensation Form CA-5, Claim of Dependents for Compensation on Account of Death:	Page
Time due.....	4.1.056	Use.....	4.1.052
Use.....	4.1.056	Compensation Form CA-8, Claim for Continuance of Compensation on Account of Disability:	
Compensation Form CA-2, Official Superior's Report of Injury:		Facsimile.....	4.1.070-4.1.071
Explanation of discrepancies with Compensation Form CA-1.....	4.1.058	Preparation.....	4.1.070-4.1.072
Facsimile.....	4.1.059-4.1.060	Use:	
Information needed.....	4.1.058	Continuing claim.....	4.4.012
Preparation.....	4.1.058	General.....	4.1.070
Submission.....	4.1.058	Reporting local payments to commission.....	4.4.013
Use:		Reporting when no local payments are made.....	4.4.013
General.....	4.1.058	Compensation Form CA-16, Request for Treatment of Injured Employees:	
Recurrence of injury.....	4.1.064	Facsimile.....	4.1.073-4.1.074
Compensation Form CA-3, Report of Termination of Total or Partial Disability, or Report of Death:		Preparation.....	4.1.073-4.1.074
Facsimile.....	4.1.078, 4.1.082	Routing.....	4.1.073
Preparation:		Use.....	4.1.073
Report of death.....	4.1.083-4.1.084	Compensation Form CA-17, Request for Examination of Employee When Claim Is in Doubt:	
Termination of disability.....	4.1.077-4.1.078	Facsimile.....	4.1.075-4.1.076
Use:		Preparation.....	4.1.075
Report of death.....	4.1.082-4.1.083	Routing.....	4.1.075
Termination of disability.....	4.1.077	Use.....	4.1.065, 4.1.075
Compensation Form CA-4, Claim for Compensation on Account of Injury:		Compensation Form CA-32, Report of Hernia:	
Delay:		Facsimile.....	4.1.080
In submission.....	4.1.065	Preparation.....	4.1.079-4.1.081
Where special examination is required.....	4.1.065	Use.....	4.1.079
Facsimile.....	4.1.066-4.1.067	Compensation Form CA-42, Affidavit Relating to Representatives of Deceased Employees:	
One year limitation on submission.....	4.1.065	Use.....	4.1.052
Preparation:		Compensation Form CA-43, Affidavit of Undertaker:	
By whom prepared.....	4.1.065	Use.....	4.1.052
General.....	4.1.065-4.1.069	Compensation Form S-89, Public Voucher for Services and Supplies of Hospitals and Physicians:	
When prepared.....	4.1.065	Certification.....	4.1.087-4.1.088, 4.4.007-4.4.008
Submission.....	4.1.065	Facsimile.....	4.1.088
Use:		Preparation.....	4.1.087
Claim covering more than 15 days.....	4.4.012	Submission.....	4.4.008
General.....	4.1.065	Use.....	4.1.087
Original claim.....	4.4.012		
Reporting local payments to commission.....	4.4.013		
Reporting when no local payments are made.....	4.4.013		

